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TOWN OF NEW CASTLE, N.H. ANNUAL REPORT 2017

(July 1, 2016 to June 30, 2017)

www.newcastlenh.org



Kristin W. Burchsted

Kristin, a New Hampshire native, first started photography as a teenager when given her grandfather's 35 mm Kodak camera. She has remained passionate about photography through the years, using both Canon and Nikon 35 mm film cameras. She moved into the digital world, and found she can express herself with her camera, much as an artist uses a brush. Kristin delights in capturing ordinary events with a unique perspective.

Kristin has displayed her work in galleries from Florida, Massachusetts, Maine and New Hampshire. Kristin is a current member of the New Hampshire Art Association and the New Hampshire Society of Photographic Arts. She continues to show at many of the juried exhibitions and other group exhibits around the New England area.

Living on a sailboat facilitates Kristin's enthusiasm for the ocean and seashore, a favorite theme in her landscape photography.

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Photo by Kristin W. Burchsted



NHSL - CONCORD
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Town of New Castle, NH
Settled 1623
Incorporated 1693

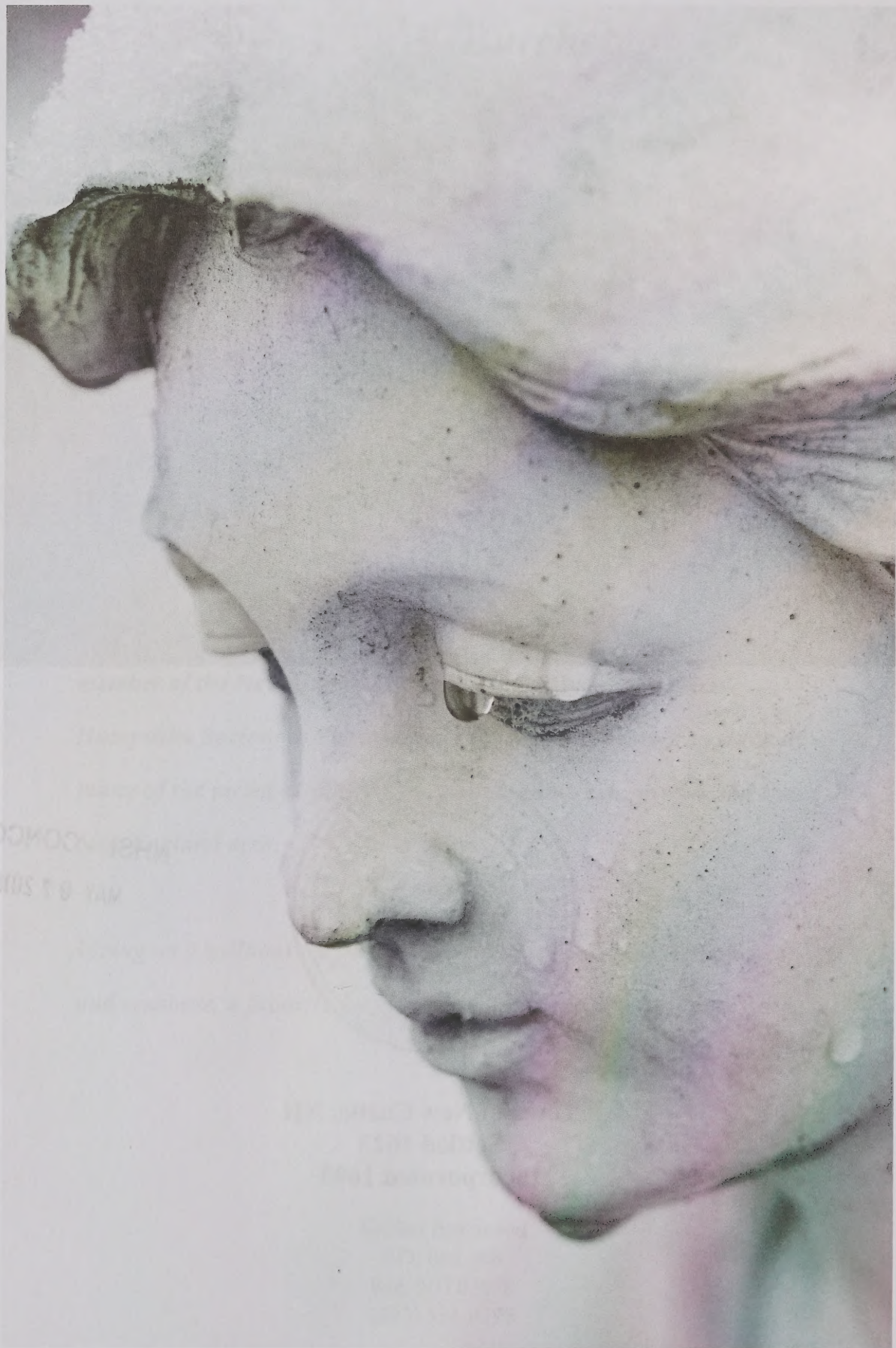


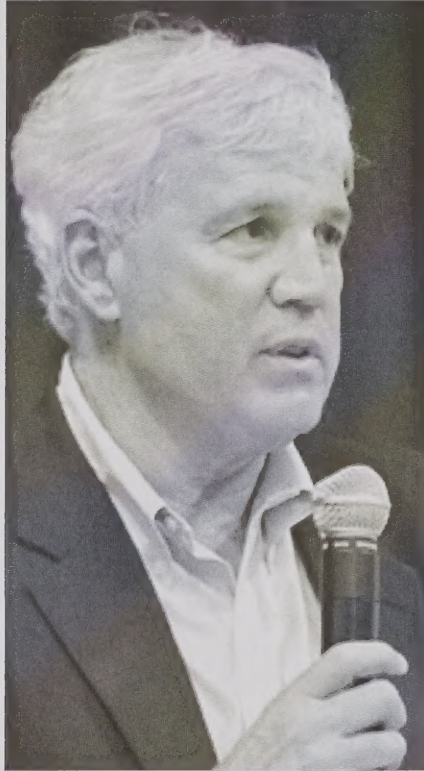
Photo by Kristin Burchsted

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THE ANNUAL TOWN REPORT DEDICATED TO WAYNE SEMPRINI



Wayne Semprini in his role as Town Moderator

(Photo by Jim Cerny)

Wayne Semprini was elected as the New Castle Town Moderator in 1986, and served the town for thirty years as well as the Maude Trefethen School Moderator. We would like to take this opportunity to thank Wayne for the many years of service to the Town. On Town Meeting Day, Wayne would bring in homemade spaghetti and meat balls for the staff to enjoy for dinner. During his thirty years of service, there have been many spirited town meetings which Wayne presided over. He was always the ultimate gentleman and gracious to all. On behalf of the New Castle Select Board, the town staff/volunteers, and citizens of New Castle, we wish the Semprinis' all the best in their future endeavors.

OPEN LETTER TO THE RESIDENTS OF NEW CASTLE

March 13, 2018

Dear Residents of New Castle,

My wife Paulette and I recently moved from New Castle back to the neighborhood in the South end of Portsmouth that I grew up in, 62 plus years ago. We are thrilled that John and Lauren Lannon another young and thoughtful couple with New England roots are taking our place.

I am writing this letter to sincerely thank the many residents of New Castle, and its totally unselfish community leaders for 43 most enjoyable and fun filled years.

When we moved to New Castle at the tender age of 25, I believe we were the youngest property owners in town. We paid \$22,000 for our first house on Wentworth Road, and I couldn't sleep the night before, thinking it was going to take 20 years to pay it off. We were immediately welcomed and quickly made to feel part of this community, comprised of a healthy blend of hard working Portsmouth Navy Yard workers, lobstermen, doctors, lawyers, artists, and business people. All were engaged citizens committed to keeping their town a unique place to live.

Longtime Selectman Peter Gamester (now deceased), whom I contend forgot more about the inner workings of small town governing than most people will ever know, appointed me to the recreation board, and my small town integration was off and running.

We immediately recognized that New Castle was an amazing and one of a kind town. For years during the summer months, we attended Catholic Mass at the original Wentworth by the Sea. Proprietor Jim Smith would treat the visiting priests from the Immaculate Conception to a big breakfast in between masses. The Smiths were wonderful people. Jim even invited my wife Paulette, to use the pool whenever she wished, as a therapy for her back.

I was working and studying in Boston in the seventies and was one of just a few automobiles gracing the streets of Boston with New Hampshire license plates.

My Massachusetts friends and associates couldn't believe that we had no income or sales tax, or that our property taxes were so incredibly low. Some of my more envious colleagues were quick to respond that we paid nothing because we got nothing for services. When I let them know that the town plowed our driveways after every storm, or if I forgot to put out the trash, the local rubbish removal contractor would go into my back yard to cover for my forgetfulness, and our dog, Rugby was constantly returned to our doorsteps by the local chief of police, (never with an attendant reprimand, only a smile) they seemed to change their tune.

The fact that eventually we had an indoor tennis court and an event venue that we could use (including a well equipped kitchen) simply by reserving it, pretty much cured the cynics. Eventually many of them moved from Massachusetts to NH and to my knowledge, never moved back.

We were fortunate to have our two sons attend the Maude H. Trefethen School, which is commonly referred to as the best elementary school in the state.

The town had plenty of political partisans; however it never stopped any of us from being collegial, well intentioned town citizens, first and foremost.

I proudly served as your School and Town moderators for over thirty years and despite the issues, we all debated and voted for what we respectively believed was in the best interest of the town. As I often stated at the beginning of New Castle Town Meetings, the New Hampshire Town Meeting is the purest form of democracy, and through our lively participation, we the citizens of New Castle made our town meeting the “best of the best”.

We will miss a lot of the small town chit chat, now that we have moved three quarters of a mile into the “big city”, and will always fondly recall the wonderful New Castle residents.

Along with our sincerest thanks, continue to remember that New Castle is one of the most special places on earth. Please do everything you can to keep it that way.

With sincere thanks,

Wayne & Paulette Semprini



Photo by Jim Cerny

SELECT BOARD'S LETTER

The Select Board, alongside staff, officials and volunteers serving the Town, have worked hard in recent months and accomplished a lot. Beyond the daily efforts of Town operations, we enhanced safety and access, maintained our special buildings, and improved our services and infrastructure. Public safety;

- As roads become more congested with population and tourism growth in the seacoast, our focus is on how to keep everyone safe. We have begun work on an overarching comprehensive solution to traffic pedestrian safety. This includes such things as broadening of the shoulders on 1B, installing and maintaining additional paths, walkways or sidewalks and improving road surfaces.
 - We recently met with NHDOT regarding resurfacing Route 1B throughout Town. The project is approved, State funded and slated to begin shortly after Labor Day. This should greatly improve swerving bikes, twisted ankles and beat up shocks resulting from the current “pot hole” situation.
 - The Town received additional Highway Block Grant Funds, above our budgeted allotment, in July of this year. We are currently looking at using the money to install additional sidewalks and removing ledge which impedes line of sight.
 - The Select Board is working with the New Castle Conservation Commission to improve trail and off-road walking opportunities in Town. This includes connectivity routes to places such as MHT, the Common and high interest areas.
 - For a second year, we received approval from the State to reduce the summer speed limit on Rte 1B in the School and Downtown areas. This coupled with new electronic monitoring has made people more aware and resulted in slower recorded speeds in Town.
- The Select Board has begun replacement of aging fire detection equipment in Town buildings. We recently replaced the fire panel in the Town hall and improved monitoring capabilities. There is a plan to review and replace additional aging fire equipment in the recreation building and other locations during this fiscal year.
- Working with the Fire Safety Committee we have begun an outreach program to inform and educate residents on fire risks and fire safety. One of the best things residents can do is to ensure their fire detection equipment is up to date and enlist a monitoring service who will alert the fire department directly in the event of an emergency.
- The Town continues to improve its hydrant use and maintenance programs. This includes twice annual service and repair of the hydrants, and training with the fire department on valve use and procedures.
- The Town acquired three safety vehicles in the last year. We replaced an aging Police vehicle with a newer, smaller and more efficient one. We acquired a used Rescue Vehicle which is ten years newer and came at a net cost of \$7,500 after selling the old one. The

Town also received a Fire Boat from Portsmouth (at no cost to acquire) which is docked at the end of Steamboat Lane. The boat provides a critical second source of water for fire emergencies in Town and a first source of water for a marina fire or boat incident. The boat is capable of pumping seawater through a hose system stored at the dock to reach several identified higher risk areas in downtown. *There will be a demonstration in late August or early September – stay tuned.*

Accessible buildings and upkeep:

- The Town installed a new handicap ramp at the Town Hall. The ramp is in the back of the building providing a better, safer solution. There is handicap parking in the back of the building as well.
- We improved the WIFI capabilities in the Recreation Building and Library this summer extending range to include the DPW building and the entrance to the Common. We also installed a security camera and new locks in the Recreation Building to improve safety.
- The Town removed old and ineffective insulation in the Town Hall building. During a study to identify upgrades to the building, it was recommended that we abate the current insulation. We are now working toward re-insulating for the winter months.
- The roof of the Recreation Building was in disrepair and in need of replacement. We recently shingled the front roof and cupola. The back roof will be shingled next year to complete the project. Once completed, the roof should last for about 20 years depending on storm events and wind (the shingles are technically rated for 30 years).

Around Town Hall:

- The Town welcomed a new accountant and HR coordinator, Christiane McAllister and a new assistant director of Public Works, Ben Jankowski. Stop in and say hello, they both bring a high level of cheer and competency to their work.
- Pam Cullen, Select Board Secretary, with the help of the document retention committee, completed a large-scale document retention project. We have scanned, catalogued and stored most of the important documents, maps and related items securing our information and memorializing it for the future.
- The Select Board continues to look at how the Recreation Building, Town landing, Common, and other properties are used to improve the quality of the experience for residents. We have new volunteers, Wendy Poulin and Andrea Pruna, who have stepped up to help develop more programming through the recreation department. Len Seagren is in the process of reviewing the sound system at the Recreation Building with an eye toward improving meetings and encouraging school and recreational use.
- We recently implemented two policies to clarify road and line of sight maintenance which cover plowing, brush cutting and related items. Both are aimed at improving

communication with neighbors, clarifying work done on roads and Right of Ways, and improving safety.

- We transitioned the Town's insurance for its Workers' Compensation, General Liability and Employee Health. We achieved better coverages with reduced premiums resulting in significant cost savings to the Town.
- The Town, under its existing budget, purchased new computer and printing\scanning resources for the accounting department, building inspector and improved those of the Secretary. All to improve efficiency and reduce operating costs.
- We are in the midst of a Human Resource project with the help of volunteers, Nancy Jackson and Laurie Chandler, to develop a better understanding of roles and responsibilities of Town employees and boards. This will help inform board appointments, future hiring decisions and assist in defining employee programs and policies.

Sewer and Water Infrastructure:

The Town completed comprehensive studies on its Sewer and Water infrastructure. The Studies identified several critical maintenance items and upgrades necessary in the coming years.

- **Sewer System:**
The Town owns and operates three primary sewer pump stations. The stations consist of six large pumps, electric controls and SCADA (information gathering equipment). The Study noted that all the stations are below sea level, have no by-pass structure in the event of failure and have reached the end of their useful lives (prone to failure). Based on the study findings, the Select Board and the Water Sewer Commission determined that by-pass structures should be installed and that a plan for pump stations equipment replacement be undertaken.

In July, by-pass structures were fabricated and installed for all three pump stations paid for from Sewer Funds on-hand. We are now in the process of replacing the pumps (submersible) and all electrical controls (locating them above ground), and installing new remote monitoring SCADA for the three stations. Funding for this project was voted on at Town meeting and is a combination of debt financing repaid by sewer customers and on-hand sewer funds. The project is expected to be completed by calendar year end.

- **Water System:**
The Town completed a comprehensive study of its water system with the goal of improving water quality and fire flows in Town. The Study came back with a clear recommendation to upgrade the size and quality of pipes transmitting water to and distributing water in New Castle.

Three public information sessions were held including Town meeting on the necessary upgrades. We recently completed engineer segment phasing work and have planning stage cost estimates. We have met with Portsmouth and those meetings have New Castle and

Portsmouth working on parallel tracks. Both the Town and the City will work toward getting approvals and appropriating funding in the 2018-2019 budget and beyond. The Select Board recently sought and received a State grant to access low cost loan funds for the project through the State Drinking Water Revolving Loan Fund should we choose that option. This opens the door to project financing currently offered at a fixed rate of 2.424% for 20 years.

The amount of work we have accomplished and look to accomplish is a direct reflection of the contributions volunteers, those who serve in office, and the employees of New Castle make every day. Thanks for all your support and help. We look forward continued success this fall and beyond.

New Castle Select Board

William Stewart, Chair
Thomas Maher
Damon Frampton



Photo by Jim Cerny

NEW HAMPSHIRE ELECTED OFFICIALS

NATIONAL

Senator Maggie Hassan
New Hampshire Office
1200 Elm St., Suite 2
Manchester, NH 03101
603-622-2204

Senator Jeanne Shaheen
New Hampshire Office
2 Wall Street, Suite 220
Manchester, NH 03101
603-647-7500

Rep. Carol Shea Porter
New Hampshire Office – District 1
PO Box 453
Rochester, NH 03866
603-531-9653
info@sheaporter.com

STATE

Governor
Christopher Sununu
State House
107 North Main Street
Concord, NH 03301
603-271-2121

Executive Councilor
District 3
Russell E. Prescott
50 Little River Road
Kingston, NH 03848
603-271-3632
represcott@nh.gov

State Senator
District 24
Dan Innis
107 No. Main St., Rm 115
Concord, NH 3301
603-271-3076
dan.innis@leg.state.nh.us

REPRESENTATIVES – DISTRICT 24

Kate Murray
PO Box 2193
New Castle, NH 03854
603-501-8989
Kate.murray@leg.state.nh.us

Mindi F. Messmer
PO Box 336
Rye, NH 03870-0336
603-498-8847
mindi.messmer@leg.state.nh.us

TOWN OFFICERS – ELECTED/APPOINTED

Town Clerk/Tax Collector	Priscilla Hodgkins	term exp 5/19
Deputy Town Clerk	Betty Jane Riordan	indef appt
Deputy Tax Collector	Pamela Cullen	indef appt
Select Board	William Stewart	term exp 5/18
	Thomas Maher	term exp 5/19
	Damon Frampton	term exp 5/20
Treasurer	Thomas Smith	term exp 5/20
Asst. Treasurer	Stephen Witt	indef appt
<u>Police Department</u>		
Chief	Donald A. White, Jr.	indef appt
Sergeant	Steven Gahan	indef appt
Patrolman	Derek Poirier	indef appt
Patrolman	Cody Lightfoot	indef appt
Patrolman (pt)	Matthew Tyler	indef appt
Patrolman (pt)	Theodore Hartmann	indef appt
Patrolman (pt)	Kevin McGee	indef appt
Animal Control Officer	Donald A. White, Jr.	indef appt
Road Agent	Steve Tabbutt	appt exp 5/18
Town Moderator	John Poisson	term exp 5/18
Asst. Moderator	Walter Liff	indef appt
Health Officer	Dr. James Zuckerman	state appt
Town Historian	James Cerny	indef appt
<u>Fire Department</u>		
Chief	David Blanding	indef appt
Deputy Fire Chief	Mark Wooley	indef appt
<u>Water Sewer Commission</u>		
	Walter Liff, Chair	appt exp 5/18
	Normand Houle	appt exp 5/18
	John Ireland	appt exp 5/19
	Richard White	appt exp 5/19
Alternate	Clinton Springer	appt exp 5/20
Ex-Officio/Selectman	Damon Frampton	term exp 5/20

Planning Board

	Darcy Horgan, Chair	appt exp 5/20
	Margaret Sofio	appt exp 5/19
	Kate Murray	appt exp 5/19
	Thomas Hammer	appt exp 5/18
Alternate	Geoffrey Potter	appt exp 5/19
Alternate	Rich Landry	appt exp 5/19
Ex-Officio/Selectman	William Stewart	term exp 5/18

Board of Adjustment

	Todd Baker, Chair	appt exp 5/18
	Mark Gardner	appt exp 5/19
	John Fitzpatrick	appt exp 5/18
Alternate	Rebecca Goldberg	appt exp 5/20
Alternate	Ben Lannon	appt exp 5/21
Ex-Officio – Pln Board	Margaret Sofio	appt exp 5/19

Historic District Committee

	Rodney Rowland, Chair	appt exp 5/20
	Elaine Nollet	appt exp 5/19
	Irene Bush	appt exp 5/20
	Peter Reed, Jr.	appt exp 5/19
Alternate	Jeff Hughes	appt exp 5/18
Alternate	Judy Groppa	
Planning Board Rep	Kate Murray	appt exp 5/19
Ex-Officio/Selectman	Thomas Maher	term exp 5/19

Conservation Commission

	Lynn McCarthy, Chair	appt exp 5/19
	Beth Barnhorst	appt exp 5/20
	Conni White	appt exp 5/20
	Rebecca Audet	appt exp 5/19
	Ron Pascale	appt exp 5/18
Alternate	Wm. B. Marshall, III	appt exp 5/18
Alternate	James Rini	appt exp 5/20
Alternate	Brandon Tanquay	appt exp 5/19
Ex-Officio/Selectman	William Stewart	term exp 5/18
Ex-Officio/Pln Board	Darcy Horgan	appt exp 5/20

Budget Committee

	Thomas Smith, Chair	term exp 5/18
	Michael Traister	term exp 5/20
	Gary Rumph	term exp 5/19
Ex-Officio/Selectman	William Stewart	term exp 5/19
Ex-Officio/School Board	Richard Spaulding	term exp 5/19

Trustees of the Trust Funds

David Borden, Chair	term exp 5/20
Laurie Chandler	appt exp 5/19
Kathy Richards	term exp 5/18

Library Trustees

	Brad Greeley, Chair	term exp 5/20
	Jane Finn	term exp 5/19
	Laurie Chandler	term exp 5/21
Alternate	Jenny Rosenson	appt exp 5/18
Alternate	Beth Barnhorst	appt exp 5/18
Library Director	Christine Collins	indef appt

Supervisors of the Checklist

Claudia Wilbur, Chair	term exp 5/19
Joann Ireland	term exp 5/18
Vacant position	term exp 5/20

Cemetery Trustees

	Jim Cerny, Chair	term exp 5/20
	Terri Golter	term exp 5/18
	Carol White	term exp 5/19
Alternate	Holly Fraumeni	appt exp 5/18

Recreation Committee

Guy Stearns, Chair	appt exp 5/18
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Energy Committee

Sandra Bisset, Chair	appt exp 5/18
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Rockingham PlanningCommission RepresentativeCapital ImprovementProgram Committee

Michael McAndrew
Jeff Hughes, Chair
Thomas Smith
Ken McDonald
Rich Landry
Richard White
Don White
David Blanding
Steve Tabbutt

Town EmployeesAdmin Project Coordinator

Ken McDonald

Accountant

Christiane McAllister

Asst. Public Works

Ben Jankowski

Bldg Insp/Code Enf

Donald Graves

Bldg Insp/Code Enf

Terry Barnes

Recording Secretary

BJ Roirdan

Recording Secretary

Anne Miller

Recording Secretary

Dian Cooley

Recording Secretary

Meghan Rumph

Public Works

Ken Crowell

Part Time

TOWN OF NEW CASTLE, NEW HAMPSHIRE ELECTED POSITIONS AND SALARIES

<u>Position</u>	<u>Annual Salaries</u>
Select Board Chair	\$ 2,000
Select Board (2)	1,800
Town Clerk/Tax Collector	20,500
Treasurer	4,000
Cemetery Trustee (3)	100
Moderator	200 per election
Supervisor of the checklist (3)	100 plus \$100 per election
Trustee of the Trust Funds (2)	100
Trustee of the Trust Funds, Bookkeeper	250
Historian	250

There are many others who participate in Town Government on an unpaid basis, and their service is most valuable to the success of our Town. These individuals deserve the wholehearted thanks of the community for their civic involvement.



Photo by Jim Cerny

**THE STATE OF NEW HAMPSHIRE
TOWN OF NEW CASTLE
TOWN MEETING MINUTES – MAY 9, 2017**

New Castle Recreation Center, Great Island Common
301 Wentworth Road, New Castle, New Hampshire

Approximately 75 citizens in attendance. Each resident signed in with Supervisors of the Checklist and received a resident placard, which would be used during voting on Articles.

Meeting called to order by Moderator John Poisson at 7:05 p.m.

Citizens joined in the Pledge of Allegiance.

Moderator asked for a moment of silence for town's people who had passed away this year.

Moderator introduced people at the head table: Keriann Roman, Legal Counsel; the members of the Select Board: David McGuckin, Bill Stewart, and Tom Maher; and Priscilla Hodgkins, Town Clerk at the side table.

The Moderator reviewed the rules of order, which were put to a vote and approved unanimously by a voice vote.

ARTICLE I: To choose all necessary Town Officers for the following year. There were no contested races.

(ON THE BALLOT)

TOWN OFFICE	CANDIDATE	# VOTES
SELECT BOARD MEMBER	Damon Frampton	143
TREASURER	Tom Smith	145
BUDGET COMMITTEE 3-year	Michael Traister	139
CEMETERY TRUSTEE	James Cerny	158
LIBRARY TRUSTEE 3-year	Bradford Greeley	151
LIBRARY TRUSTEE 2-year	Laurie Chandler	150
LIBRARY TRUSTEE 1-year	Jane Finn	154
TRUSTEE TRUST 3 year	David Borden	144
TRUSTEE TRUST 2 year	Laurie Chandler	152
SCHOOL		
SCHOOL BOARD	Richard Spaulding	151

ARTICLE II: Zoning Amendment Number 1: Are you in favor of adopting Zoning Amendment Number 1, as proposed by the Planning Board to change wording from Section 6.6 – Accessory Dwelling Units and Subsections 6.6.1 to 6.6.6 to read as follows:

6.6 Accessory Dwelling Units

6.6.1 Authority – This Section is enacted in accordance with the provisions of RSA 674:71-73 and RSA 674:21.

6.6.2 Purpose – The purposes of the accessory dwelling unit ordinance are to:

- (a) Increase the supply of affordable housing without the need for more infrastructure or further land development.
- (b) Provide flexible housing options for residents and their families.
- (c) Integrate affordable housing into the community with minimal negative impact.
- (d) Provide elderly citizens with the opportunity to retain their homes and age in place.
- (e) Enable establishment of an accessory dwelling unit while retaining the single family appearance of the principal dwelling together with the existing character of the neighborhood and community.

6.6.3 Definition

An “accessory dwelling unit” (AUD) means a residential living unit that is within or attached to a single-family dwelling or is located in a detached structure, and that provides independent living facilities for one or more persons, including provisions for sleeping, eating, cooking, and sanitation on the same parcel of land as the principal dwelling unit it accompanies.

6.6.4 Conditional Use Permit Required

Pursuant to RSA 674:21 the Planning Board is hereby authorized to grant a Conditional Use Permit to allow for one ADU per principal residential dwelling in accordance with the restrictions and requirements of this section.

6.6.5 Criteria for Conditional Use Permit

All of the following criteria must be met in order for the Planning Board to approve the construction of an ADU:

A maximum of one (1) ADU may be permitted on property located in zoning districts that allow single-family dwellings and may be located within or attached to the principal single family dwelling unit or be located in a detached structure on the property.

If the ADU is within the primary dwelling or attached thereto, an interior door shall be provided between the principal dwelling unit and the ADU. The ADU shall have an independent means of access. An attached ADU shall be connected to the principal dwelling unit by a shared wall.

All municipal regulations applicable to single-family dwellings shall also apply to the combination of a principal dwelling unit and a ADU including, but not limited to, lot and building dimensional requirements. A minimum of two additional parking spaces shall be provided for the ADU.

An applicant for a Conditional Use Permit shall demonstrate adequate provisions for water supply and, for those not served by public sewer, for waste discharge for the accessory and primary dwelling units in accordance with RSA 485-A:38. Water and wastewater systems for the principal and accessory dwelling units may be combined or separate.

The property owner must occupy either the principal dwelling unit or the ADU. The owner must demonstrate that one of the units is his/her principal place of residence. Both the primary dwelling unit and the ADU must remain in common ownership.

Accessory dwelling units shall maintain an aesthetic continuity with the principal dwelling unit as a single-family dwelling.

An ADU may contain no more than 1/3 of the primary dwelling building area, not to exceed 1200sf, and no less than 300 sf.

An ADU shall have no more than 2 bedrooms.

Prior to any change to an existing property relating to construction of, addition to, or renovation of any ADU a building permit must be obtained from the building inspector and shall conform to all permitted use restrictions specified in paragraph 4.1 of the ordinance.

Applicant shall supply the Planning Board scaled drawings and/or sketches adequate to determine that the proposed ADU meets the criteria specified herein.

6.6.6 Occupancy Permit Required

Prior to occupancy of the ADU, the homeowner shall obtain an occupancy permit from the Building Inspector.

(ON THE BALLOT)

ARTICLE 2 YES 128; NO 37

ARTICLE III: Zoning Amendment Number 2: Are you in favor of adopting Zoning Amendment Number 2, as proposed by the Planning Board to change Section 2.3 Definitions, Subsection 2.3.3 Accessory Apartment to read:

2.3.3 Accessory Dwelling Unit (ADU): A residential living unit that is within or attached to a single-family dwelling or is located in a detached structure, and that provides independent living facilities for one or more persons, including provisions for sleeping, eating, cooking, and sanitation on the same parcel of land as the principal dwelling unit it accompanies.

(ON THE BALLOT)

ARTICLE 3 YES 132; NO 33

ARTICLE IV: Zoning Amendment Number 3: Are you in favor of adopting Zoning Amendment Number 3, as proposed by the Planning Board to change wording in the Historic District Commission, Section 9.3.4.2 Terms of Office, Officers, Vacancies, and Removal - to read as follows:

Section a.

Nominations for the Historic District Commission shall be put forward by the Chair, and Members shall be appointed by the Select Board for three year terms. However, the initial appointment shall be staggered so that two members shall be appointed for three years, two members for two years, and one member for one year.

(ON THE BALLOT)

ARTICLE 4 YES 140; NO 19

ARTICLE V: Zoning Amendment Number 4: Are you in favor of adopting Zoning Amendment Number 4, as proposed by the Planning Board to change the wording in the Historic District Commission, Section 9.3.4.2.c (this article number replaces 9.3.4.2.e which was alphabetized incorrectly) which reads:

The Select Board shall act upon nominations sent by the Chair within sixty days to fill a vacancy, including expired terms. Vacancies shall be filled as provided by RSA 673:12.

(ON THE BALLOT)

ARTICLE 5 YES 141; NO 18

ARTICLE VI: Zoning Amendment Number 5: Are you in favor of adopting Zoning Amendment Number 5, as proposed by the Planning Board to change the wording in the Historic District Commission, Section 9.3.7.3. Hearing and Notices Subsections a, b, c to read as follows:

Section a.

The Historic District Commission shall conduct one or more hearings on the application, with the first hearing held within thirty-five days of the filing of a completed application package.

Section b.

The Commission shall issue a Certificate of Approval or Notice of Disapproval within ten days of the final hearing date unless the applicant shall agree to an extension in writing.

Section c.

Failure to render a decision within ten days of the final hearing date or failure to render a decision within 70 days of the filing of a completed application, shall be deemed to constitute approval by the Commission, unless the applicant shall agree to an extension in writing.

(ON THE BALLOT)

ARTICLE 6 YES 139; NO 20

The meeting began with an announcement by Dave McGuckin regarding water infrastructure improvements.

David McGuckin: "A number of you were expecting to see a warrant article for water infrastructure improvements on the 2017 Warrant. This will not occur at this Town meeting.

The City of Portsmouth has a role in the town's water infrastructure project and there has been a delay in our negotiations with the City due to a medical leave of absence for the key figure in these discussions. This project will be expensive as has been outlined in the 2 public information sessions that the Town has conducted during the past 3 months as well as the engineering assessment detailing costs that has been available to the public.

We believe that the City will be agreeable to some sort of cost-sharing program with the Town that will enable the Town to move forward with this project.

Our expectation is that the Town would be prepared to hold a special Town Meeting in the August/September 2017 timeframe to present a water infrastructure article for discussion and voting.

RSA 39:1 gives the Select Board the authority to call a Special Town Meeting but must petition the Superior Court in order to do so. We must show the Court that the reason for this Special Town meeting is an emergency and wasn't something we were able to address prior to the Annual Town Meeting. We have been advised that the Court would look favorably on the town's request."

ARTICLE VII To see if the town will vote to raise and appropriate the sum \$400,745 (gross budget) for the replacement of sewer pumps, located at River Road, Quarterdeck Lane, and Atkinson Street, including associated materials and electronics and to authorize the issuance of not

more than \$275,000 of bonds or notes to be repaid with Sewer Enterprise Fund revenue in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon; and to use the Sewer Enterprise Fund unrestricted fund balance to pay the remaining \$125,745. Recommendations required (2/3 ballot vote required).

Discussion: Residents asked for clarification on effectiveness of this solution vs a full scale project for \$4M, the problem with rising tides and sewage flow into storm drains, projected interest rate for loan, use of the Enterprise Fund, and a suggestion for combining sewage rate and service charge. Bill Stewart responded on behalf of Select Board with details of the plan and how it is the best solution and use of funds.

Moved and seconded to move the question; voice vote approved.

Moderator reread the Article, gave directions to residents for paper ballots and announced the polls are now open at 7:35 and will close at 8:35.

7:35 polls opened.

Paper Yes/No balloting began at 7:35 and ended at 8:35.

Yes votes: 93; No votes 6

After residents had voted and were seated, the Moderator called meeting to order at 7:35.

ARTICLE VIII To see if the Town will vote to raise and appropriate the Budget Committee's recommended operating budget in the amount of \$3,089,460 for the general operation of the Town.

Recommended by the Budget Committee and the Select Board

No Discussion

Question moved: Vote by show of placards: passed unanimously

ARTICLE IX: To see if the Town will vote to raise and appropriate the sum of \$13,000 to be used to pay Town donations to local non-profit agencies that serve the New Castle community as follows:

2016 WARRANT	Reduced	Added
Area Home Care & Family Services	\$ 750	
CASA – Court Appointed Special Advocates	\$ 500	
Center for Wildlife	\$ 300	
Child Advocacy Center	\$ 500	
Child & Family Services	\$ 500	
Community Toolbox	\$ 250	
Families First	\$ 750	
Haven	\$ 750	
McFarland Children's Center	\$ 500	
Meals on Wheels	\$1,000	
Red Cross	\$ 300	
RSVP (Retired Senior Volunteer Program)	\$ 750	

Seacoast Food Panty	\$ 750
Seacoast Mental Health Center	\$1,000
Seacoast Visiting Nurses Association	\$ 500
Womanaid of Greater Portsmouth	\$ 200
Cross Roads	\$ 250
Salvation Army	\$ 200
Southern NH Services	\$ 250
New Castle Garden Club	\$1,000

TOTAL	\$11,000
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Recommended by the Budget Committee and the Select Board

Discussion:

A resident asked by the amount was decreased since the last several years.

Bill Steward responded for the Select Board: it was \$13,000 last year, a decreased this year of \$2,000 based on best options for services for New Castle.

A resident moved that we abandon re-reading of that article.

Moderator used the option to summarize the article.

Question moved: Vote by show of placards: 2 against; motion carried by wide margin.

ARTICLE X To see if the Town will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate the sun of \$10,000 to go into the fund. This sum to come from taxation. Any appropriate left in the fund at the end of the year will lapse to the general fund.

Recommended by the Budget Committee and the Select Board

Motion and seconded

No Discussion

Question moved: Placard vote: motion carried

ARTICLE XI To see if the Town will vote to raise and appropriate the sum of \$132,000 to be added to the Vehicle and Equipment Trust Fund previously established.

Recommended by the Budget Committee and the Select Board

Moved and Seconded

Discussion

A residents asked about costs and use.

Dave McGuckin: The amount last year was also \$132K. This is used to spread out funding of large equipment items, like police cars, trucks, fire trucks.

Tom Smith, Treasurer and member of Budget Committee: Capital Improvement Committee reviews workbook annually to oversee the process and financial needs.

A resident asked if we have a trust fund for building; and other unforeseen capital funds.

Dave McGuckin: A building trust fund is in discussion; other infrastructure needs are taking precedence.

Question Moved; Vote by show of placards: passed unanimously

ARTICLE XII To hear the reports of agents, officers, committees, boards, and others heretofore chosen and to pass any vote in relation thereto.
No committee chairs chose to speak.

ARTICLE XIII To transact such other business as may legally come before the meeting.
Discussion

Bill Stewart: Stood to recognize Dave McGuckin who served the town for six years. He gave a great deal of time and attention to the town business.

Pamela Cullen added commendations for his work on water and sewer bills, and Commons.

Dave received a standing ovation.

Praise also given to Jim Cerny for volunteering to photograph Commons areas and for many other photographs he has taken for the town.

At 7:53 The Moderator announced: As the main business of the meeting is complete, we will temporarily suspend and the meeting will reconvene at 8:35 for the counting of paper ballots for Article VII and announcement of the results.

Paper Yes/No balloting began at 7:35 and ended at 8:35.

Yes votes: 93; No votes 6

Town Meeting dissolved at 8:35pm by Moderator.

Respectfully submitted,

Priscilla Hodgkins
Town Clerk/Tax Collector



Photo by Jim Cerny

TOWN OF NEW CASTLE, NEW HAMPSHIRE
SCHEDULE OF TOWN PROPERTY
For fiscal year ending June 30, 2017

1. Town Hall, land and building	\$ 905,200
Furniture and Equipment (Map 13 Lot 8)	80,000
2. Rec Center Building plus out buildings & land	10,456,200
Furniture & Equipment (Map 5 Lot 13)	500,000
3. Municipal Safety Complex (Map 13 Lot 7)	1,401,700
Police Department Equipment/Vehicles	68,000
Fire Department Equipment/Vehicles	818,500
4. Highway Department Equipment/Vehicles	312,000
5. Water Supply Equipment	10,633
Infrastructure	460,178
6. Sewer Pump Stations	
Quarterdeck Lane Pump Station (Map 9 Lot 16)	152,600
River Road Pump Station (Map 16-Lot 48)	151,000
Infrastructure	900,844
7. Islands: Long Rock & Mill (Map 8 Lot 11)	164,200
Birch (Map 11 Lot 1)	26,600
8. Cemeteries: Riverside (Map 15 Lot 10)	892,100
Frost (Map 18 Lot 54)	213,900
Prescott (Map 17 Lot 57)	256,500
Oceanside (Map 5 Lot 13 Sublot 1)	1,076,400
9. Other town owned lands and town buildings:	
Pit Lane lot (Map 10 Lot 9 & Map 10 Lot 9 Sublot 1)	217,700
Town Landing, Laurel Lane (Map 11 Lot 30)	146,900
Sand Pit (Map 12 Lot 3)	548,700
Town garage, land, & cemetery (Map 17 Lot 56)	422,200
NC Historical Society Building & land (Map 17 Lot 58)	490,800
Land-Walbach (Map 19 Lot 01)	723,900
Land-Fort Point (Map 19 Lot 02 Sublot 1)	1,335,500
Other land (Map 16, Lot 50, 51)	46,400
Wentworth Road (Map 4 Lot 25)	5,000
TOTAL	\$22,783,655



Photo by Jim Cerny

**TOWN OF
NEW CASTLE
NEW HAMPSHIRE**

2018 WARRANT

FISCAL YEAR 2018/2019

**THE STATE OF NEW HAMPSHIRE
TOWN OF NEW CASTLE
TOWN WARRANT FOR 2018**

ROCKINGHAM, SS

NEW CASTLE, NH

To the inhabitants of the Town of New Castle, in the County of Rockingham and State of New Hampshire, qualified to vote in town affairs:

You are hereby notified to meet at the New Castle Recreation Center, Great Island Common, 301 Wentworth Road, in said New Castle, on Tuesday, 8th of May 2018, to act upon Articles I through VI. The business session of the Annual Town Meeting will commence at seven o'clock in the evening to act upon Articles VII through XVII. The polls for the election of Town Officers and Ballot Articles will open at nine o'clock in the forenoon and shall not be closed before seven o'clock in the evening.

ARTICLE I: To choose all necessary Town Officers for the following year.

(ON THE BALLOT)

ARTICLE II: Zoning Amendment Number 1: Are you in favor of adopting Zoning Amendment Number 1, as proposed by the Planning Board to change the wording in Section 2.0 Definitions, 2.3.38 Lot Coverage to read:

Lot Coverage: That percentage of the plot or land area covered by impervious surfaces including but not limited to paved, bricked, or gravel areas, buildings, or other structures, decks, patios, driveways, walkways, sheds, tennis courts, swimming pools and hot tubs.

(ON THE BALLOT)

ARTICLE III: Zoning Amendment Number 2: Are you in favor of adopting Zoning Amendment Number 2, as proposed by the Planning Board to add the following definition in Section 2.3.35 Impervious Surface to read:

Impervious Surface: A modified surface that cannot effectively absorb or infiltrate water, including but not limited to, decks, patios, driveways, parking areas, walkways, tennis courts, swimming pools, and hot tubs, unless such structures have been designed to effectively allow for water to infiltrate or be absorbed. Roofs are always considered impervious surfaces regardless of infiltration systems.

(ON THE BALLOT)

ARTICLE IV: Zoning Amendment Number 3: Are you in favor of adopting Zoning Amendment Number 3, as proposed by the Planning Board to add the following Section 9.5.9

Colocation procedures – An applicant for colocation of an antenna or antennae on an existing PWSF shall comply with RSA 12-K:10 and 11, the Telecommunications Act of 1996, all pertinent F.C.C. regulations, and the requirements of New Castle Ordinance sections 9.5.6.1.c, 9.5.6.2, 9.5.6.3 and 9.5.6.4. No applicant pursuant to this Section shall be required to file for a Conditional Use Permit pursuant to Section 9.5.5. For the purpose of reviewing a colocation application under RSA 12-K:10, the Authority shall be the Building Inspector.

(ON THE BALLOT)

ARTICLE V: Zoning Amendment Number 4. Are you in favor of adopting Zoning Amendment Number 4, as proposed by the Planning Board to change Section 9.2 Wetlands Conservation District under 9.2.5.2 Conditions, to read:

Where required by the Planning Board, the applicant shall agree to submit to the Town a performance security, in a form and amount satisfactory to the Planning Board to ensure that all construction and any required restoration and/or mitigation per section 9.2.5.5.d or 9.2.5.2.h, is carried out in accordance with the approved design plans and stated conditions. At the time the applicant submits its performance security, the applicant shall also execute and submit to the Planning Board a “Site Access Agreement”. The security and Site Access Agreement shall be submitted and approved, prior to the commencement of any work and prior to the issuance of any permit authorizing construction. The form of security posted shall be “Self Calling” to insure that if no certificate of completion of the required restoration and/or mitigation work is received within one (1) year, and if no extension approved by the Planning Board is obtained and submitted, the security is automatically paid over to the Town of New Castle.

At the time of approval, the Planning Board shall specify the documentation which shall be required in order to release the security to the applicant.

In order for security to be released, the applicant shall submit in writing to the Planning Board a request for the release of security along with evidence that all work has been completed in accordance with the approved plans and stated conditions. The Planning Board shall review the submitted materials and vote on the request to release the security. The Planning Board, or its designee, has authority to enter any property which is the subject of the work, to conduct inspections to ensure the required work has been satisfactorily completed per the approved plans and stated conditions.

If the Planning Board is not satisfied that all work is complete and complies with the approved plans, the security shall remain in place with the Town. The Planning Board shall specify a time in which work shall be completed to cure the defects in the work, after which the applicant may resubmit a request for the release. If after the second request the Planning Board is still not satisfied that work is complete, the Planning Board shall have the discretion to use the security to cause the work to be completed or vote to extend the period to cure any defect. If the Planning Board elects to use the security to complete the work, the Town of New Castle, its employees, agents and contractors, have authority to enter the property which is the subject of the work, with reasonable notice to the owner, to complete the required construction, restoration, and/or mitigation work.

(ON THE BALLOT)

ARTICLE VI: Zoning Amendment Number 5. Are you in favor of adopting Zoning Amendment Number 5, as proposed by the Planning Board to change Section 9.5.5 Conditional Uses under 9.5.5.1 Conditional Use Permit, to amend:

All applicants for PWSFs under this ordinance, except applicants for colocation under Section 9.5.9, shall apply to the Planning Board for site plan review in accordance with the requirements of the Town site plan review regulations. The Planning Board shall act upon an application for siting by applying its site review regulations as well as the provisions of this ordinance and shall process application in accordance with the procedural requirements of its site plan review regulations and RSA 676:4. All decisions rendered by the Planning Board shall be in writing and any denial of an application to site a facility shall be in writing and shall be based upon substantial evidence contained in the written record. The Planning Board may impose conditions in granting a conditional use permit pursuant to this subsection to the extent the Board concludes such conditions are necessary to minimize any adverse effect of the proposed facility on adjoining properties and to effectuate the intent of this ordinance. The siting of a Personal Wireless Service Facility is permitted in the Personal Wireless Service Facility Overlay District by Conditional use permit which may be granted by the Planning Board based on the following criteria and pursuant to the following procedure.

(ON THE BALLOT)

ARTICLE VII: To see if the Town will vote to raise and appropriate **Five Million Fifty Thousand 00/100 Dollars (\$5,050,000.00)** (gross budget) for the planning, design, and construction of water system improvements presently located in the Town of New Castle, including such portions that may be located within private and public rights of way, portions of said water system infrastructure are owned by the Town of New Castle and portions of which are owned by the City of Portsmouth, under such terms and conditions as the Select Board decides is in the best interest of the Town, and further to authorize the issuance of not more than **Five Million Fifty Thousand 00/100 Dollars (\$5,050,000.00)** of bonds and notes in accordance with the provisions of the Municipal Finance Act (RSA 33:1, et. seq.) and to authorize the Select Board to issue and negotiate such bonds or notes, to determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action the Board deems appropriate to effectuate the sale and/or issuance of said bonds; and further to authorize the Select Board as applicable to apply for, obtain and accept federal, state or other aid, grants or other funds, if any of which may be available for said project that may reduce the amount to be financed with bonds or notes, and to participate in the Drinking Water State Revolving Fund (DWSRF), RSA 486:14, established for this purpose, and to allow the Select Board as applicable to expend such monies as they become available and pass any vote relating thereto; and further to authorize the Select Board to negotiate and execute an Inter-Municipal Agreement with the City of Portsmouth pursuant to RSA chapter 53-A for the purposes of such water system improvements, under such terms as the Select Board decides are just and reasonable; and to further authorize the Select Board to acquire ownership, rights, titles, and/or interests to private water lines or infrastructure which are connected to any public water system by condemnation or other lawful means as deemed necessary or appropriate by the Select Board.

Two-Thirds (2/3) ballot vote required to pass.

**RECOMMENDED BY THE SELECT BOARD and the
BUDGET COMMITTEE**

ARTICLE VIII: To see if the Town will vote to raise and appropriate **Four Hundred Fifty Thousand 00/100 Dollars (\$450,000)** (gross budget) as may be needed for repairs, replacement and/or improvements of any private water lines and infrastructure which the Select Board deems necessary for the efficiency and efficacy of the public water infrastructure presently located in the Town of New Castle, both owned by the Town of New Castle and the City of Portsmouth, under such terms and conditions as the Select Board decides is in the best interest of the Town, and subject to an Inter-Municipal Agreement between the Town of New Castle and the City of Portsmouth related to such repairs, replacement and/or improvement as negotiated and executed by the Select Board; to further authorize the issuance of not more than **Four Hundred Fifty Thousand 00/100 Dollars (\$450,000)** of bonds and notes in accordance with the provisions of the Municipal Finance Act (RSA 33:1, et. seq.) and to authorize the Select Board to issue and negotiate such bonds or notes, to determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action the Board deems appropriate to effectuate the sale and/or issuance of said bonds; and further to authorize the Select Board as applicable to apply for, obtain and accept federal, state or other aid, grants or other funds, if any of which may be available for said work that may reduce the amount to be financed with bonds or notes, and to participate in the Drinking Water State Revolving Fund (DWSRF), RSA 486:14, established for this purpose, and to allow the Select Board as applicable to expend such monies as they become available and pass any vote relating thereto; and further to authorize the Select Board to adopt a betterment plan, whereby the costs of the improvements to any privately owned water lines or infrastructure will be assessed to and reimbursed by the owners of those water lines and infrastructure that are specially benefited by such improvements.

Two-Thirds (2/3) ballot vote required to pass.

**RECOMMENDED BY THE SELECT BOARD and the
BUDGET COMMITTEE**

ARTICLE IX: To see if the Town will vote to authorize the Select Board to acquire any and all easements, rights, titles, and interests necessary to allow the Town of New Castle or the City of Portsmouth to make capital improvements to existing public water infrastructure located on private property within the Town and to acquire such easements, rights, titles, and interests to repair, operate, and maintain any water infrastructure owned by the Town or the City existing on, in, or under said private property, and to further authorize the Select Board to negotiate the terms of any and all agreements and deeds necessary to acquire such rights.

Majority Vote required to pass.

**RECOMMENDED BY THE SELECT BOARD and the
BUDGET COMMITTEE**

ARTICLE X: To see if the Town will vote to raise and appropriate the Budget Committee's recommended operating budget in the amount of \$3,074,929 for the general operation of the Town.

**RECOMMENDED BY THE SELECT BOARD and the
BUDGET COMMITTEE**

ARTICLE XI: To see if the Town will vote to raise and appropriate the sum of \$12,000 to be used to pay Town donations to local non-profit agencies that serve the New Castle community as follows:

1.	Area Home Care & Family Services	\$ 750
2.	CASA – Court Appointed Special Advocates	\$ 500
3.	Center for Wildlife	\$ 300
4.	Child Advocacy Center	\$ 500
5.	Child & Family Services	\$ 500
6.	Community Toolbox	\$ 450
7.	Families First	\$ 750
8.	Haven	\$ 750
9.	McFarland Children's Center	\$ 500
10.	Meals on Wheels	\$1,000
11.	Red Cross	\$ 300
12.	RSVP (Retired Senior Volunteer Program)	\$ 750
13.	Seacoast Food Panty	\$ 750
14.	Seacoast Mental Health Center	\$1,000
15.	Seacoast Visiting Nurses Association	\$ 700
16.	Womenaid of Greater Portsmouth	\$ 400
17.	Cross Roads	\$ 250
18.	Salvation Army	\$ 400
19.	Southern NH Services	\$ 250
20.	One Sky	\$ 200
21.	New Castle Scholarship	\$1,000
TOTAL		\$12,000

**RECOMMENDED BY THE SELECT BOARD and the
BUDGET COMMITTEE**

ARTICLE XII: To see if the Town will vote to establish a contingency fund for the current year for unanticipated expenses that may arise and further to raise and appropriate the sum of \$30,000 to go into the fund. This sum to come from taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund.

**RECOMMENDED BY THE SELECT BOARD and the
BUDGET COMMITTEE**

ARTICLE XIII: To see if the town will vote to raise and appropriate the sum of \$132,000 to be added to the Vehicle and Equipment Trust Fund previously established.

**RECOMMENDED BY THE SELECT BOARD and the
BUDGET COMMITTEE**

ARTICLE XIV: To see if the Town will vote to raise and appropriate the sum of \$80,000 to be added to the Roads and Streets Capital Reserve Fund previously established.

**RECOMMENDED BY THE SELECT BOARD and the
BUDGET COMMITTEE**

ARTICLE XV: To see if the town will vote to establish a Town Government Building Capital Reserve Fund under the provisions of RSA 35:1 for capital repairs, maintenance, and improvements of town buildings and to raise and appropriate the sum of \$25,000 to be place in this fund. Further, to name the Select Board as agents to expend from said fund.

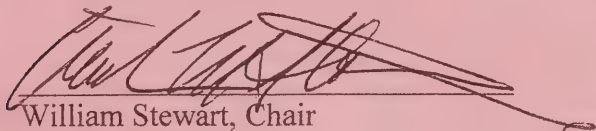
**RECOMMENDED BY THE SELECT BOARD and the
BUDGET COMMITTEE**

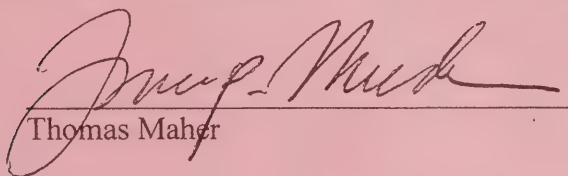
ARTICLE XVI: To hear the reports of agents, officers, committees, boards, and others heretofore chosen and to pass any vote in relation thereto.

ARTICLE XVII: To transact such other business as may legally come before the meeting.

Given under our hand and seal this the 16th day of April, in the year of our Lord, Two Thousand and Eighteen

A true copy of warrant – attest

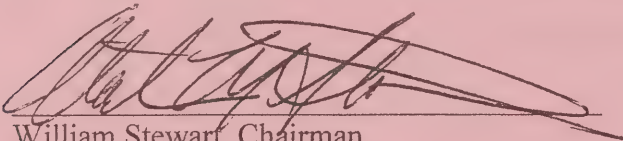

William Stewart, Chair


Thomas Maher


Damon H. Frampton II
New Castle Select Board

**STATE OF NEW HAMPSHIRE
TOWN OF NEW CASTLE
TOWN WARRANT FOR 2018**

We hereby certify that we gave notice to the inhabitants within named, to meet at the time and place and for the purpose within mentioned, by posting an attested copy of the within Warrant at the place of meeting within named and a like attested copy at the Post Office and Town Hall, both being a public place in said Town of New Castle.



William Stewart, Chairman



Thomas Maher

Damon H. Frampton II

Select Board
Town of New Castle, NH

Proposed Budget
New Castle


For the period beginning July 1, 2018 and ending June 30, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: April 23, 2018

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
William M. Stewart	Selectman	
THOMAS F SMITH	CHAIRMAN	Thomas F Smith
Richard M Spaulding	Budget Comm.	Richard M. Spaulding
Michael S. Traister	Member, Budget Committee	Michael C. Traister
Gray Roman	Bob Luke Hansen	G. Luke

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

New Hampshire
Department of
Revenue Administration

2018
MS-737

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	X	\$98,009	\$98,025	\$145,341		\$145,341	\$0
4140-4149	Election, Registration, and Vital Statistics	X	\$46,918	\$43,539	\$40,226		\$40,226	\$0
4150-4151	Financial Administration	X	\$124,196	\$142,652	\$108,962		\$108,962	\$0
4152	Revaluation of Property	X	\$42,150	\$42,265	\$12,750		\$12,750	\$0
4153	Legal Expense	X	\$25,700	\$5,038	\$20,700		\$20,700	\$0
4155-4159	Personnel Administration		\$26,600	\$0	\$0		\$0	\$0
4191-4193	Planning and Zoning	X	\$13,239	\$8,042	\$13,182		\$13,182	\$0
4194	General Government Buildings	X	\$109,232	\$102,952	\$113,650		\$113,650	\$0
4195	Cemeteries	X	\$23,298	\$11,085	\$16,453		\$16,453	\$0
4196	Insurance	X	\$60,003	\$38,834	\$42,596		\$42,596	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0		\$0	\$0
4199	Other General Government		\$10,000	\$7,465	\$0		\$0	\$0
	General Government Subtotal		\$579,345	\$499,897	\$513,860	\$0	\$513,860	\$0
Public Safety								
4210-4214	Police	X	\$540,059	\$496,148	\$585,612		\$585,612	\$0
4215-4219	Ambulance	X	\$5,000	\$5,000	\$5,000		\$5,000	\$0
4220-4229	Fire	X	\$361,934	\$349,060	\$386,516		\$386,516	\$0
4240-4249	Building Inspection	X	\$28,132	\$26,738	\$29,828		\$29,828	\$0
4290-4298	Emergency Management	X	\$7,417	\$3,743	\$6,400		\$6,400	\$0
4299	Other (Including Communications)		\$0	\$0	\$0		\$0	\$0
	Public Safety Subtotal		\$942,542	\$880,689	\$1,013,356	\$0	\$1,013,356	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0		\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0		\$0	\$0
4312	Highways and Streets	X	\$142,435	\$78,767	\$137,116		\$137,116	\$0
4313	Bridges		\$0	\$0	\$0		\$0	\$0
4316	Street Lighting	X	\$10,000	\$11,891	\$10,000		\$10,000	\$0
4319	Other		\$0	\$0	\$0		\$0	\$0
Highways and Streets Subtotal					\$147,116	\$0	\$147,116	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0		\$0	\$0
4323	Solid Waste Collection	X	\$114,158	\$110,546	\$115,000		\$115,000	\$0
4324	Solid Waste Disposal	X	\$7,000	\$4,824	\$7,000		\$7,000	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0		\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0		\$0	\$0
Sanitation Subtotal					\$122,000	\$0	\$122,000	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0		\$0	\$0
4332	Water Services		\$0	\$0	\$0		\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0		\$0	\$0
Water Distribution and Treatment Subtotal					\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0		\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0		\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0		\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0		\$0	\$0
Electric Subtotal					\$0	\$0	\$0	\$0

Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Health								
4411	Administration	X	\$1,277	\$1,077	\$1,277	\$0	\$1,277	\$0
4414	Pest Control	X	\$23,050	\$23,050	\$23,050	\$0	\$23,050	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$13,000	\$13,000	\$0	\$0	\$0	\$0
	Health Subtotal		\$37,327	\$37,127	\$24,327	\$0	\$24,327	\$0
Welfare								
4441-4442	Administration and Direct Assistance	X	\$10,000	\$50	\$5,000	\$0	\$5,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$10,000	\$50	\$5,000	\$0	\$5,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	X	\$173,984	\$129,376	\$173,915	\$0	\$173,915	\$0
4550-4559	Library	X	\$96,980	\$96,980	\$99,400	\$0	\$99,400	\$0
4583	Patriotic Purposes	X	\$3,500	\$4,323	\$3,500	\$0	\$3,500	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$274,464	\$230,679	\$276,815	\$0	\$276,815	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	X	\$27,614	\$9,468	\$26,450	\$0	\$26,450	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$27,614	\$9,468	\$26,450	\$0	\$26,450	\$0



Appropriations

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuuing FY (Recommended)	Selectmen's Appropriations Ensuuing FY (Not Recommended)	Budget Committee's Appropriations Ensuuing FY (Recommended)	Budget Committee's Appropriations Ensuuing FY (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	X	\$120,000	\$120,000	\$120,000	\$0	\$120,000	\$0
4721	Long Term Bonds and Notes - Interest	X	\$16,821	\$16,821	\$7,379	\$0	\$7,379	\$0
4723	Tax Anticipation Notes - Interest	X	\$0	\$0	\$3,000	\$0	\$3,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$136,821	\$136,821	\$130,379	\$0	\$130,379	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$100,000	\$50,019	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$100,000	\$50,019	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$12,525	\$47,839	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	X	\$506,384	\$528,811	\$648,604	\$0	\$648,604	\$0
4914W	To Proprietary Fund - Water	X	\$83,123	\$107,917	\$167,022	\$0	\$167,022	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$602,032	\$684,567	\$815,626	\$0	\$815,626	\$0
Total Operating Budget Appropriations			\$2,983,738	\$2,735,345	\$3,074,929	\$0	\$3,074,929	\$0

Special Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	VII	\$0	\$0	\$5,050,000	\$0	\$5,050,000	\$0
<i>Purpose: To repair and upgrade water system</i>								
4909	Improvements Other than Buildings	VIII	\$0	\$0	\$450,000	\$0	\$450,000	\$0
<i>Purpose: Repair and replace private water lines</i>								
4915	To Capital Reserve Fund	XIII	\$0	\$0	\$132,000	\$0	\$132,000	\$0
<i>Purpose: Add funds to Vehicle and Equipment Trust Fund</i>								
4915	To Capital Reserve Fund	XIV	\$0	\$0	\$80,000	\$0	\$80,000	\$0
<i>Purpose: Appropriate to Roads and Streets Capital Reserve F</i>								
4915	To Capital Reserve Fund	XV	\$0	\$0	\$25,000	\$0	\$25,000	\$0
<i>Purpose: Establish and fund Town Government Building Capita</i>								
Total Proposed Special Articles			\$0	\$0	\$5,737,000	\$0	\$5,737,000	\$0



Individual Warrant Articles

Account	Purpose	Article	Appropriations Prior Year as Approved by DRA	Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4199	Other General Government	XII	\$0	\$0	\$30,000	\$0	\$30,000	\$0
<i>Purpose: Establish a contingency fund</i>								
4415-4419	Health Agencies, Hospitals, and Other	XI	\$0	\$0	\$12,000	\$0	\$12,000	\$0
<i>Purpose: Donations to local non-profit agencies</i>								
Total Proposed Individual Articles			\$0	\$0	\$42,000	\$0	\$42,000	\$0



Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Taxes					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	X	\$14,609	\$4,500	\$4,500
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$14,609	\$4,500	\$4,500

Licenses, Permits, and Fees

3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	X	\$311,324	\$300,000	\$300,000
3230	Building Permits	X	\$71,470	\$30,000	\$30,000
3290	Other Licenses, Permits, and Fees	X	\$26,111	\$19,800	\$19,800
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$408,905	\$349,800	\$349,800

State Sources

3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	X	\$49,951	\$49,640	\$49,640
3353	Highway Block Grant	X	\$19,713	\$19,292	\$19,292
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	X	\$14,241	\$8,500	\$8,500
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$83,905	\$77,432	\$77,432

Charges for Services

3401-3406	Income from Departments	X	\$234,763	\$215,370	\$215,370
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Revenues

Account	Source	Article	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
Charges for Services					
3409	Other Charges		\$0	\$0	\$0
	Charges for Services Subtotal		\$234,763	\$215,370	\$215,370
Miscellaneous Revenues					
3501	Sale of Municipal Property	X	\$0	\$2,000	\$2,000
3502	Interest on Investments	X	\$1,114	\$1,500	\$1,500
3503-3509	Other	X	\$15,604	\$13,246	\$13,246
	Miscellaneous Revenues Subtotal		\$16,718	\$16,746	\$16,746
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$43,165	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	X	\$628,007	\$648,604	\$648,604
3914W	From Enterprise Funds: Water (Offset)	X	\$92,823	\$167,022	\$167,022
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	Interfund Operating Transfers In Subtotal		\$763,995	\$815,626	\$815,626
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes	VII, VIII	\$0	\$5,500,000	\$5,500,000
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	Other Financing Sources Subtotal		\$0	\$5,500,000	\$5,500,000
	Total Estimated Revenues and Credits		\$1,522,895	\$6,979,474	\$6,979,474



Budget Summary

Item	Prior Year	Selectmen's Ensuing FY (Recommended)	Budget Committee's Ensuing FY (Recommended)
Operating Budget Appropriations	\$2,838,213	\$3,074,929	\$3,074,929
Special Warrant Articles	\$224,525	\$5,737,000	\$5,737,000
Individual Warrant Articles	\$33,000	\$42,000	\$42,000
Total Appropriations	\$3,095,738	\$8,853,929	\$8,853,929
Less Amount of Estimated Revenues & Credits	\$1,249,534	\$6,979,474	\$6,979,474
Estimated Amount of Taxes to be Raised	\$1,846,204	\$1,874,455	\$1,874,455

Supplemental Schedule

1. Total Recommended by Budget Committee	\$8,853,929
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$8,853,929
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$885,393

Collective Bargaining Cost Items:

9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0

12. Bond Override (RSA 32:18-a), Amount Voted

\$0

Maximum Allowable Appropriations Voted at Meeting:
(Line 1 + Line 8 + Line 11 + Line 12)

\$9,739,322



Photo by Kristin Burchsted

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
FY2017 ASSESSED VALUATION REPORT**

LAND AND BUILDINGS:	<u>ACRE AMT</u>	<u>ASSESS VAL</u>
Value of Land Only		
Current Use	23.6	\$ 9,620
Conservation Restriction		
Discretionary Easement RSA 79-C	1.76	383
Discretionary Preservation Easement RSA 79-D	0	0
Residential Land	306.81	455,867,100
Commercial/Industrial Land	10.05	20,806,100
	-----	-----
Total of Taxable Land	342.22	476,683,203
Tax Exempt/Non-Taxable	124.10	44,744,900
Value of Buildings Only:		
Residential		188,323,301
Commercial/Industrial		58,116,200

Total Taxable Buildings		246,439,501
Tax exempt & non -taxable bldgs		9,874,100
Public Utilities		1,760,800
Mature Wood and Timber		0

Valuation Before Exemptions		\$ 724,883,504.00
Blind Exemption		
Elderly Exemptions (3)		625,000
Deaf Exemption		

TOTAL DOLLAR OF EXEMPTIONS		625,000
NET VALUATION FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX RATE COMPUTATION		\$ 724,883,504
Less Public Utilities		1,760,800

NET VALUATION FOR STATE EDUCATION TAX		\$ 722,497,704
TAX CREDITS:		
Totally & Permanently Disabled Veterans (1)		
their spouses and widows (\$2,000 each)		2,000
Other War Service Credits RSA 72:28 (\$500) (52)		26,000

TOTAL NUMBER AND AMOUNT (53)		\$ 28,000
		=====
Number of Parcels	599	
Number of parcels in current use	2	
Total number acres receiving current use:		
Forest land	14.52	
Unproductive land	9.08	
Deiscretionary easements (1)	1.76	

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
2017 TAX RATE CALCULATION**

	---Municipal Portion---		
Total Appropriation	\$	3,643,205	
Fund Balance to Reduce Taxes		-170,000	
Net Revenues (Not Including Fund Balance)		-1,919,699	
Less: Shared Revenues		0	
Add: Overlay		9,024	
Add: War Service Credits		28,000	

Net Town Appropriation		1,590,530	
Special Adjustment		0	

Approved Town/City Tax Effort	\$	1,590,530	\$ 2.19
Municipal Tax Rate			
	---Education---		
Net Local School Appropriations		1,913,176	
Regional School Apportionment		0	
Locally Retained State Ed Tax		-1,667,093	
Stated Education Tax		1,667,093	\$ 0.34
Net Required Local Ed Tax Effort		246,083	
Net Required State Education Tax Effort	\$	1,667,093	\$ 2.31
	---County---		
Net County Apportionment		729,139	
		0	

Net Required County Tax Effort		729,139	\$ 1.01

Combined Tax Rate			\$ 5.85
Total Municipal Tax Effort		4,232,845	
Less: War Service Credits		-28,000	
Add: Village District Commitment(s)		0	

Total Property Tax Commitment	\$	4,204,845	
Number of Parcels		599	

Town of New Castle, NH
Trust Funds Summary
Statement of Receipts and Disbursements
For the Fiscal Year Ended June 30, 2017

PRINCIPAL	BAL. 6/30/16	RECEIVED	GAINS/LOSSES INCOME RECEIVED	DISBURSED	BAL. 6/30/17
Marchand	\$ 7,789	\$	\$ (38)	\$	\$ 7,751
Sewer	\$ 152,488	\$		\$ (139,583)	\$ 12,905
Library	\$ 9,500	\$			\$ 9,500
Cemetery*	\$ 237,042	\$ 15,600	\$ (1,217)		\$ 251,425
Special Education	\$ 87,252				\$ 87,252
School Tuition	\$ 23,382				\$ 23,382
Vehicle & Equipment	\$ 352,184	\$ 132,000		\$ (56,486)	\$ 427,698
School Building	\$ 185				\$ 185
Water	\$ 126,766			-	\$ 126,766
Roads/Streets	\$ -	\$ 80,000		-	\$ 80,000
TOTAL PRINCIPAL	\$ 996,588	\$ 227,600	\$ (1,255)	\$ (196,069)	\$ 1,026,864
INCOME					\$ 1,026,864
Marchand	\$ 599	-	\$ 175	\$ -	\$ 774
Sewer	\$ 118,581	-	\$ 1,047	\$ (93,300)	\$ 26,328
Library	\$ (61)	-	\$ 81	-	\$ 20
Cemetery*	\$ 34,047	-	\$ 5,696	-	\$ 39,743
Special Education	\$ 43,101	-	\$ 747	-	\$ 43,848
School Tuition	\$ 14,559	-	\$ 201	-	\$ 14,760
Vehicle & Equipment	\$ 4,068	-	\$ 3,349	-	\$ 7,417
School Building	\$ 9	-	\$ 2	-	\$ 11
Water	\$ 2,564	-	\$ 1,086	-	\$ 3,650
Roads/Streets	\$ -	-	\$ 384	-	\$ 384
TOTAL INCOME	\$ 217,467	\$ -	\$ 12,768	\$ (93,300)	\$ 136,935
TOTAL TRUST FUNDS	\$ 1,214,055	\$ 227,600	\$ 11,513	\$ (289,369)	\$ 1,163,799
					\$ 1,163,799

*Restatement to reflect the transfer of \$8,000.00 lot pinning reimbursement from principal to income.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
TAX COLLECTOR'S REPORT (MS-61)
for the fiscal year ended June 30, 2017

	<u>LEVY FOR</u> 2016	<u>PRIOR YEAR LEVIES</u> 2015 2014
<u>UNCOLLECTED TAXES:</u>		
Property Taxes	\$ 4,198,882.00	
This Years' New Credits		
<u>TAXES COMMITTED THIS YEAR:</u>		
Property Taxes		
<u>OVERPAYMENTS:</u>		
Property Taxes	5,804.95	
Interest Collected on Delinquent Taxes		4,282.98
Credits Refunded		
TOTAL DEBITS	<u>\$ 5,804.95</u>	<u>\$ 4,203,164.98</u>
<u>REMITTED TO TREASURER:</u>		
Property Taxes	5,804.95	4,195,416.00
Interest		4,230.98
Penalties		52.00
Conversion to Liens		
<u>ABATEMENTS:</u>		
Abatements		3,466.00
<u>UNCOLLECTED TAXES AT 6/30/15</u>		
Property Taxes		
TOTAL CREDITS	<u>\$ 5,804.95</u>	<u>\$ 4,203,164.98</u>

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
PUBLIC LIBRARY
STATEMENT OF RECEIPTS
AND DISBURSEMENTS
fiscal year ended June 30, 2017**

CASH ON HAND 6/30/2016:	\$ 45,773.09
RECEIPTS:	
Town Appropriations	96,980.00
School Appropriations	5,000.00
Designated Gifts:	
Smyser	677.54
Designated	150.00
Undesignated	1,361.28
Donations	
Investments	
Other	744.88
 TOTAL RECEIPTS	 \$ 104,913.70
 DISBURSEMENTS:	
Books and Audio	6,033.43
Videos	1,625.94
Children's Books	2,914.86
Periodicals & Newspapers	1,098.00
Payroll, Payroll Taxes and Insurances	86,421.87
Software, Hardware, & Support	1,570.00
Operations	5,535.95
Programs & Professional Expenses	3,620.84
Other	347.46
Subtotal Regular Disbursements	\$ 109,168.35
 TOTAL DISBURSEMENTS	 \$ 109,168.35
 NET INCREASE IN CASH	 \$ (4,254.65)
 CASH ON HAND 6/30/2017	 \$ 41,518.44

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
REPORT OF THE TREASURER
for the fiscal year ended June 30, 2017**

The following is the balance of all accounts in the custody of the Treasurer
as of June 30, 2017

GENERAL FUND:

Checking Account	\$	1,159,434.35
Recreation Fund	\$	56,988.95
Conservation Funds	\$	92,874.72

DEPARTMENT OF PUBLIC WORKS:

Water	\$	133,010.22
Sewer	\$	518,461.39



Photo by Jim Cerny

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
TOWN CLERK/TAX COLLECTOR REPORT**

**MOTOR VEHICLE REVENUE
2005 - 2017**

<u>Year</u>	<u>Amount</u>	<u>Change</u>
2005	\$254,129	-----
2006	\$248,092	-2.34
2007	\$247,658	-0.18%
2008	\$247,199	-0.19%
2009	\$229,745	-7.60%
2010	\$226,323	-1.51%
2011	\$219,768	-2.98%
2012	\$238,376	7.81%
2013	\$260,887	8.63%
2014	\$282,044	7.50%
2015	\$282,375	0.12%
2016	\$296,813	4.9%
2017	\$311,426	4.9%

**TAX RATES
2013 - 2017**

<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
\$6.39	\$6.60	\$6.40	\$5.85	\$5.85
\$4,046,066	\$4,201,861	\$4,121,063	\$4,198,882	\$4,204,845

REPORT OF THE TOWN CLERK/TAX COLLECTOR

There is little to report that will make you blink. The tax rate stayed steady at 5.85% and the income from motor vehicle registrations and titles is also steady with the same percentage increase as last year: 4.9%.

The only status change worth mentioning is mine. In 1949 my family moved to New Castle, which became our hometown for twenty years. My mother taught 3rd and 4th grades at Maude H. Trefethen School for about 14 of those years. Every once in a while we were gently reminded of our non-native status by the genuine articles – women of the King's Daughters. However, one day Scott Meloon, the postmaster who had New Castle ancestry going back to 1650, gave my mother a heart-felt compliment: "You Hodgkins aren't natives, but by God you're almost as good."

All of that minor fustiness was blown away by the recent discovery that my great-grandfather (x 7 generations), Brian Pendleton, was a Magistrate, Selectman, Treasurer, Associate Justice, and leader of local militia in 1650s New Castle. His son, Captain James Pendleton was named Selectman and – hold on to your hair – Town Clerk of New Castle.

It's mildly amusing that my ancestral roots on Great Island are as deep as the venerable Meloons and deeper than many of the tightly corseted King's Daughters.

Now that the facts of my Great Island heritage are registered in the official town report, I expect invitations to the inner circle's 4th of July parties, a better mail box, and a slight nod, a barely perceptible sign of recognition, by my fellow natives.

Respectfully submitted,

Priscilla Hodgkins
Town Clerk and Tax Collector

TREASURER'S REPORT

Upon review of the treasurer's monthly statements I'm pleased to report that 2017 shows our town continues to operate on solid financial ground. For the third year in a row we did not have to obtain a Tax Anticipation Loan saving us thousands of dollars in legal fees and interest. Our fiscal year begins on July 1st, but property taxes, our major source of revenue, do not arrive until December, which in prior years required bank loans to bridge the gap. Through astute financial management the loans were not needed this year and it's my hope we may continue on this same path in the future.

The Treasurer is responsible for the custody, deposit and disbursement of all town funds, an ongoing task. Bank deposits from all departments are made during every week, payroll is disbursed every other week as are accounts payable. It's the Treasurer's duty to keep all records up to date and ensure all accounts are correctly balanced. All the Treasurer's records are compiled using computer generated reports which enables us to share information easily, ensuring more accurate and efficient record keeping.

Another duty of the Treasurer is to manage and invest town funds in appropriate investment vehicles allowed by NH RSA. In the past we've deposited excess funds in the New Hampshire Public Deposit Pool (PDIP), but interest rates still remain too low for this account to be effective. On a positive note, we were able to negotiate a revision to our agreement with TD Bank that increases the interest we earn on all funds held in our accounts. This is a small step but a step forward. Please know that as safe investment opportunities become available we always look to earn more interest on our funds.

After nearly three decades of public service to our town Mr Bill Marshall retired, most recently as Assistant Treasurer and previously Treasurer. Our thanks go out to him for his generous contribution to the people of New Castle.

It is with pleasure that I introduce Stephen H Witt as our new Assistant Treasurer. Steve has some 30 years' experience in the banking industry, he is head of commercial lending at Eastern Bank, and will assist the town as needed. We look forward to a fine working relationship as we look to the future.

Respectfully submitted,

Tom F. Smith
Treasurer

POLICE DEPARTMENT REPORT

Where did 2017 go? Again another year has passed by in a blink of an eye. Here at the New Castle Police Department, we are looking forward to warmer summer weather, and yes, more traffic on our already narrow roads.

There are some areas I would like to touch on. You may have noticed we have implemented our new speed sign, and have placed it in areas of town where speeds may be higher. This sign will serve as a reminder to slow down. An interesting thing about the speed sign is that it may appear to only designate rate of speed, but to the Police Department, it is a very valuable tool in assisting in speed enforcement. This sign counts and tracks motor vehicle traffic, gives us times of the day when traffic is at its peak, and records high and low speeds. This information/data is useful in assigning an officer to areas where there may be problems. As I advise every year, please be mindful of your speeds with summer in sight. We all must share the road with walkers, joggers, and bicyclists, and having narrow roadways becomes a challenge.

Remember the school zone. When the yellow lights are flashing, watch your speeds. We have many children walking and riding bikes and scooters to school in all kinds of weather.

I would like to thank the school crossing volunteers with assisting with school crossing again this year. And thank the people of New Castle for their support of the police department.

Again this year you will see the motorcycle on patrol - another great asset to us. I would encourage the residents to say hello to the officers on patrol and share any concerns with them or myself.

In closing, please call if you see anything suspicious or dangerous in town and watch out for your neighbors. Please remember to lock your doors, both home and vehicles. Fill out a vacation check list before leaving town.

From all of us at the New Castle Police Department, we wish all of you a wonderful and safe 2018.

Respectfully submitted,

Chief Donald A. White Jr.

Police Chief

POLICE DEPARTMENT 2017

STATISTICS

Accidents	16	House checks	211
Alarms	44	Incidents	53
Animal Ctrl incidents	26	Intoxicated subject	11
Arrests	40	Juvenile offenses	4
Assist DPW	7	Missing person	1
Assist Fire Department	59	Motor vehicle comp	8
Assist motor vehicle	14	Parking complaints	38
Assist nonpolice dept	27	Parking tickets	62
Assist other police dept	37	Road hazard	21
Assist town hall	19	School crossing	91
Bldg./property check	1920	Suspicious activity	52
Criminal mischief	25	Theft	5
Criminal trespass	19	Traffic enforcement	361
Dept. business/court	53	Traffic stops	764
Directed patrol	43	Well-being checks	9
Disturbance	8	911-Hang up calls	72
Domestic violations	5		
Drug violations	2		
DWI	3		
Follow up	27		
Found/lost property	26		

ANIMAL CONTROL – POLICE DEPARTMENT

License fees remitted to the Treasurer	-	\$740.00
Fiscal year amount received	-	\$740.00

FIRE DEPARTMENT/EMERGENCY MANAGEMENT REPORT

2017 was a successful year for the New Castle Fire Department. The men and women of the department successfully prosecuted 212 calls for service, including 96 calls for Emergency Medical Aid.

Types of calls included: Medical Aid, Fire Alarms, Structure Fires, Carbon Monoxide Alarms, Propane Leaks, Forest Fires, Boats in Distress, Water Rescue, Arcing Wires, Bicycle Accidents, Motor Vehicle Accidents, Un-permitted outside Fires, Public Assists, Mud Rescue, Broken Water Pipes in Houses, Flooded Basements, and Mutual Aid to other towns and agencies. We provided mutual aid response to Portsmouth, Rye, Greenland, Kittery, Pease Air National Guard Base, Portsmouth Naval Shipyard and the U.S. Coast Guard.

Many hours were spent training, maintaining certifications and licensure and checking and maintaining equipment. All Hands Training was held every Monday night, except holidays. Individual members attended classes sponsored by the New Hampshire Fire and EMS Academy, the Seacoast Chief Fire Officer's Mutual Aid District and Portsmouth Regional Hospital. Public Outreach Activities included: Pancake Breakfast, NHSPCA Doggie Plunge, Santa Claus Run on Christmas Eve, Fire Department Open House, Great Island 5K Road Race, 4th of July Parade, Tall Ships Parade, Easter Bunny Run and the Rye Holiday Parade.

Recruiting and Retention remains good with several new volunteer members added from Portsmouth and New Castle.

The Emergency Management Team continues to prepare for and participate in the State of New Hampshire Radiological Emergency Preparedness Program.

I would like to thank the members of the New Castle Fire Department for their dedicated service to the town. They stand ready, day and night, to answer the call, whatever it may be, and to go into harm's way to assist and protect the people of New Castle.

Respectfully submitted,

David M. Blanding, Fire Chief

Emergency Management Director

REPORT OF THE PLANNING BOARD COMMISSION

In looking through past Annual Reports I was amazed to see that this is my 5th report as Chair of the PB. I was amused as well to see how many times I began this annual reporting by declaring that the past year had been ‘unusual’ for some reason or another. But 2017 was different. It wasn’t unusual. It was VERY unusual. The oddity in 2017 was the dearth of applications! In fact, in 7 out of the 12 months, there were no applications presented to the PB at all.

This may seem counterintuitive given all the easily observed construction in town. But not all of these new construction projects needed PB approval. So perhaps this annual report for this very unusual year would be a good time to clarify what comes under the jurisdiction of the PB and what doesn’t.

If you own a whole bunch of acres in New Castle and wish to break them into 1 acre lots and develop a slew of new houses, then you would need PB approval under the Subdivision Regulations. Or, if you wanted to open a real estate office in the Mixed Use District, you would need PB approval under the Site Plan Review Regulations. Needless to say, these sections of the Zoning Ordinance Book are not exercised very often.

The arena in which the Planning Board operates mostly, is section 9.2, The Wetlands Conservation District of the Zoning Ordinance. If you wish to renovate, expand, or tear down and rebuild your home within 50’ to 100’ of a wetland or tidal land, you will find yourself in front of the PB. In other words, if you aren’t subdividing, putting in a commercial operation or impacting a wetland or tidal land, you probably won’t get the pleasure of appearing before us.

Consequently, many new builds and renovations fall outside of the parameters that require PB approval. And given that we are a “Live Free or Die” state, homeowners have rights to do what they wish on their own land, assuming all codes and regulations are met, whether neighbors approve or not.

In spite of the lack of applications to review in 2017, the PB did not sit idle. Instead, members started tackling the thorny issue of adherence to the ordinances and reviewing the issue of levying fines for violations. Much discussion led to the formation of a citizen committee aptly named, “The Tree Protection and Preservation Committee”. This group of interested and concerned community members was charged with identifying if trees are being cut and removed illegally in town among other tree-related issues, and if so, how to ameliorate the situation. As of this writing, a final report is being prepared and will be presented to the PB and Select Board before the May, 2018 Town Meeting.

And now, my favorite part of writing the annual report - the opportunity to offer public kudos to those who lend their time and talent to the activities of the PB. The commitment and dedication of the members themselves are first and foremost. Many thanks to Tom Hammer, Rich Landry, Kate Murray, Geof Potter, Bill Stewart and Margaret Sofio. Then there are the stalwarts behind the scenes who make our functioning that much easier, such as our Building Inspectors, Don Graves and Terry Barnes, Town Secretary, Pam Cullen, and our superb Secretary, Anne Miller.

And, in this very unusual year, there is one person who deserves a very special mention, someone who plays a very significant, yet totally unheralded position as New Castle's representative to the Rockingham Planning Commission, Mike McAndrew. Mike has served as the eyes and ears on a regional level as to the issues that impact our town, and diligently reported back to the Select Board and Land Use Boards. One thing I love about Mike is how he can find comic gold in even the driest of RPC reports! Many thanks to you, Mike, for your ongoing contribution to our town.

Respectfully submitted,

Darcy Horgan

PB Chairwoman

REPORT OF THE ZONING BOARD OF ADJUSTMENT

New Hampshire state law provides that a town, such as New Castle, may adopt zoning ordinances, and further provides that "zoning ordinances shall be designed:

- (a) To lessen congestion in the streets;
- (b) To secure safety from fires, panic and other dangers;
- (c) To promote health and the general welfare;
- (d) To promote adequate light and air;
- (e) To prevent the overcrowding of land;
- (f) To avoid undue concentration of population;
- (g) To provide the adequate provision of transportation, solid waste facilities, water, sewage, schools, parks, child day care;
- (h) To assure proper use of natural resources and other public requirements;
- (i) To encourage the installation and use of solar, wind or other renewable energy systems and protect access to energy sources by the regulation of orientation of streets, lots and buildings; establishment of maximum building height, minimum setback requirements, and limitations on type, height, and placement of vegetation, and encouragement of the use of solar skyspace easements under RSA477.

Zoning ordinances may establish buffer zones or additional districts which overlap existing districts and may further regulate the planting and trimming of vegetation on public and private property to protect access to renewable energy systems." [NHRSA 674:17]

Of course, there are many unique circumstances that residents often feel should allow exceptions to the general rules of the New Castle Zoning Ordinances. Consequently, RSA Section 674:33 provides that among other powers the zoning board of adjustment has the power to "authorize upon appeal in specific cases, a variance from the terms of the zoning ordinance" if the applicant demonstrates that the applicant's proposal meets the five criteria for a variance set forth in the NHRSA 674:33, see also Section 10.5 of our Zoning Ordinance.

Our volunteer board heard and voted on eight (8) cases in 2017. A complete list of cases and the minutes of each meeting of the ZBA is available on the town of New Castle website at: http://www.newcastlenh.org/Pages/NewCastleNH_ZBAMin/

On a sadder note, our longest serving board member, Russell Cox, passed away in October 2017. Russ volunteered for more than 20 years as a member of the ZBA and was instrumental in the creation of many of the town ordinances concerning zoning. With his deep experience in real estate and his dedication to the wellbeing of the Town of New Castle and its citizens, Russ will be sorely missed.

The chair wishes to thank board members: Mark Gardner, John Fitzpatrick, Rebecca Goldberg, Ben Lannon and Margaret Sofio for their service to the town and their contributions to the ZBA. The Board also wishes to extend its appreciation to Terry Barnes and Donald Graves, New Castle Building Inspectors, Pam Cullen and the Select Board, and, our secretary, Anne Miller, for their help to the ZBA throughout the year.

Respectfully submitted,

Todd Baker, Chair



Photo by Jim Cerny

REPORT OF THE HISTORIC COMMISSION

The Commission continues to examine its zoning code and guidelines to improve the public hearing process and make valuable information readily available to potential applicants. Thanks to the Select Board and Ken MacDonald II, Administrative Project Administrator, the Commission has a new process for submitting information to our updated website (http://www.newcastlenh.org/Pages/NewCastleNH_Bcomm/HDC/index). On this website you will find a map showing where the historic district is located, applications guidelines, zoning code language, and other useful information. We will be adding photographs to help in the application process and that offer helpful insights into what directs the HDC's decision making.

The HDC also approve new regulations related to solar photovoltaic installations in the district. Please look to these if you are considering this for your home. The intent of these new regulations is to not outright deny this technology, but to find a balance that allows it and protects the historic district. This will undoubtedly be a cooperative effort between the applicant and the HDC for it to be successful. There will be photographs on the website showing what we find as successful and unsuccessful solar installations.

We expect to hear any time now about our application to the State of New Hampshire on being a Certified Local Government. We will work on using this new tool to its full potential in 2018.

Please remember, the Chair is happy to meet with potential applicants before they request a work session or public hearing to help answer any questions about the process.

Respectfully submitted,

Rodney D. Rowland
Chair



Photo by Kristin Burchsted

REPORT OF THE CONSERVATION COMMISSION

In early 2017, members of the New Castle Conservation Commission attended a Seacoast Stormwater Coalition meeting. The amount of precipitation and storm events we experience are undoubtedly increasing. These events have a financial impact on all our seacoast towns by damaging infrastructure and causing private property damage. The causeway has been closed multiple times this past year due to the flooding of the Piscataqua, and neighbors living along the shoreline and adjacent to wetland areas have been experiencing vast flooding, erosion and structural damages.

What can we do to help reduce the impact of stormwater in our community? The Seacoast Stormwater Coalition provided us with some suggestions.

Protecting our wetlands and their buffers is the single most cost effective and efficient way to dissipate the large amounts of water we are receiving. Protect our local wetlands and waterways by reducing stormwater runoff from your property. When creating an impervious surface such as a building, driveway, or patio, be thoughtful and creative on where you direct the runoff, and even on what materials you propose. It is most important to try and absorb all runoff on your own property.

Keep any buffers around wetlands and the shoreline clear of structures and impervious surfaces. Better yet, enhance the resiliency of those wetlands and their buffers by planting native plants. This will help absorb water, filter runoff, and lessen erosion and damage to properties. Native plants will decrease the amount of pollutants entering our waters, and protect neighbors from structural and water damage. Native plants (not grass) will also enhance wildlife habitat on the island. Please avoid directing your sump pump into a wetland, river, or storm drain; it should remain on your property at all times.

Protecting wetlands and waters from pollutants benefits everyone. Fishing, swimming, and recreational water activities are why many of us choose to live in New Castle. Thanks to our fun “There is no poop fairy” signs, many residents have commented on seeing less dog waste on roadways and beaches (thank you dog owners!) which means less pathogens entering our waters. The Commission will continue to publish articles in The Island times and The Islander to help educate the community on the proper use and care of fertilizers, wetlands, invasive species, and buffer health, etc. The Commission appreciates that you take the time to read these articles and welcome comments and suggestions on our content.

Also please visit the New Castle Town website Conservation tab for useful information on native plants, wetlands, rain gardens, permit information, tree cutting guidelines, and much more. The New Castle Conservation Commission is proud to serve our community by helping to protect and restore the amazing natural resources found here. The Commission will continue to work positively with town boards and residents to ensure natural resources are protected and to provide guidance and suggestions on ways to minimize any impacts on our natural resources when building and renovating.

Respectfully submitted,
Lynn McCarthy, Chair NCCC

WATER & SEWER COMMISSION

During the past few years, our Commission has been working to gradually move from a 20 Unit Minimum billing to a Rate Based billing. This was done to be fair to all those households that did not use the full 20 Units, but still had to pay for that amount.

Understanding your Water and Sewer Bills

The Town of New Castle is responsible for the servicing and maintenance of providing water and/or sewer to its residents. Without its own source of water, or its own sanitation plant, the Town is dependent on the City of Portsmouth for both of these products. Portsmouth sets the going rate that the Town is charged and the Town is billed on a monthly basis for the bulk units of water metered through the two water stations and for metered units pumped out through the three sewer stations. The Town also incurs additional expenses (overhead) such as electricity at the stations, phone lines that send data, supplies for maintenance, repairs, billings, etc. and the cost of employees who are responsible for the maintenance, repairs, billing and accounting. The total cost of operations is the driving factor in determining the rates customers pay. The revenue received from users is the sole source of funds used to support water and sewer operation. The Town develops an annual budget based on reasonable estimates of future costs. The total operating budget and any amounts identified for Reserve Funds for future replacement, is the amount of revenue that needs to be paid from the rate payers.

Rate Based Billing

Each utility user is charged actual units metered. The rate per unit includes charges paid to Portsmouth and distributes the cost of overhead to each unit used, instead of each utility customer. Therefore, users pay proportionally for the overall cost of providing water and/or sewer in the amount they use the system(s). The current rate is: Water \$7.36 per unit Sewer \$17.49 per unit. A unit equals 748 Gallons.

Further Information

In an effort to save space in this report, and to avoid becoming redundant, we suggest that you read the information on the Town's website: www.newcastlenh.org. Here, at the Water and Sewer Commission page, you will find a link to a copy of the briefing "Water Infrastructure Project Update" presented by Select Board chairman Bill Stewart, December 4, 2017. The briefing addresses how the Town receives its water from Portsmouth, the way in which it is distributed throughout the island, as well as an evaluation of the fire flows in various parts of town. There is also a section on water quality regarding to the Total Trihalomethanes (TTHMs) which have exceeded the maximum contaminant levels recently. Lastly, you will find the recommendations of Underwood Engineers with regard to upgrading our water system with new water mains, a timeline for construction, costs associated with this upgrade and the benefits it will bestow. We hope you will take time to review this information. At this writing, a warrant article is scheduled for the May 2018 Town Meeting and a vote will be taken on this construction plan.

In the meantime, we would like to remind you to conserve your water usage and refrain from pouring grease down your drains. Doing these things on a consistent basis will not only lower your bill, but will prevent costly removal of grease in the Town's sewer system.

The Water and Sewer Commission meets at 3:00 PM in the Town Hall on the second Wednesday of each month.

These meetings are open to the public.

Other commission members are John Ireland Asst. Chair, Norm Houle, Richard White, Damon Frampton. Alternate members: Chet Fessenden , Clint Springer

Respectfully submitted,

Walter Liff
Chairman

ROAD AGENT REPORT

The year 2017 proved to be another interesting year. Snow removal during the fall and winter of 2017 kept the Department busy. A reminder that putting obstacles such as rocks, posts, plantings in the town right of way is prohibited. When a snow storm is imminent it is crucial that all vehicles be off the streets.

In 2016, the town adopted a new policy for removal of timber from public road right of ways. Please keep your bushes, shrubs, trees, or plantings cut back so not to obstruct the town road ways. The summer was also a busy time. The Department repaired the town fence on Cape Road.

The Department of Public Works will be moving forward with replacing the 2003 Ford 550 dump truck this year. Also the town anticipates paving Ocean Street and Wentworth Road in 2018.

The Road Agent appreciates your continued support.

Respectfully submitted,

Stephen Tabbutt
Road Agent

LIBRARY TRUSTEES' REPORT

The Trustees and the Library Director continue to strive to fulfill our mission. Our Mission is:

... to be a welcoming community and school library with relevant resources in order to promote the enjoyment of reading and lifelong learning in a comfortable gathering place.

As always, our first order of business is providing the adults and children of New Castle with access to books and magazines, newspaper and others information resources. As our society changes its sources of information, so the Library has to do the same. Providing computer access, printing and copying, as well as audio and video resources are now standard parts of our work. Usage of audio and video by young and old continues to be a popular area of interest. The connection between the Library and Maude H. Trefethen Elementary School continues to develop. We therefore pay particular attention to the child and youth resources in our collection. And we are grateful for the special donations that help us do that.

The new programs we have developed for adults continue to be greeted with enthusiasm. Beginning last year we initiated Bus Trips for cultural experiences outside the immediate area. This year we had a return visit to the Boston Holiday Pops Concert at Boston Symphony Hall and went to the Ogunquit Playhouse. The trips have been well attended and are supported by participating patrons and gifts given to the Library for that purpose. Our Adult Craft Days and an Art for Adults programs are well attended.

Our other wide range of programming continues. The Director leads book groups for various reading levels of children and young people. There are book groups for adults as well. We host weekly "Story and Tea Times," "Drop in for a Stitch" knitting group, a Creative Writing group, Bridge Group and a Mahjong group. You can also check out passes to some area museums.

The special Summer Reading Program for children this year was entitled "We Are All Connected!" It was a great program, well attended and supported by Dr. George Cushing, former SAU50 Superintendent. Other special events we offer include the Halloween Open House for young and old, Holiday Open House and a Valentine's Day event. We continue to have occasional displays of local artists' works at the Library, as well.

In addition to the book groups for the kids, the Director works closely with teachers at the Maude Trefethen Elementary School to plan and provide book discussions for the students.

This year we have been fortunate to receive several generous donations from community members. These donations allowed us to continue our bus trips and enhance our children's programming. We are deeply grateful for these gifts, which allow us to create a wide range of rich experiences at our community library.

A public library cannot be successful without the support of skilled and caring staff, dedicated volunteers, a responsive public and the responsible support of the Town. We offer our appreciation and thanks to all who help make our Library the excellent resource it is.

The Library Trustees regularly meeting on the third Tuesday of the month at 1:30pm at the Library. The meetings are open to the public.

Respectfully submitted,

Brad Greeley, Chair of the Library Trustees
Laurie Chandler, Treasurer
Jane Finn, Secretary
Beth Barnhorst, Alternate
Jenny Rosenson, Alternate



Photo by Jim Cerny

CEMETERY TRUSTEES REPORT

Forms for purchasing an Oceanside lot (right to inter) are on the Town web site. The cemetery Rules and Regulations booklet is also available on the web site--we update it as experience requires.

This year we have two articles on the town warrant, to give us more flexibility in spending money from lot sales at Oceanside.

The following list is for New Castle-related deaths and burials in 2017. It includes both current and former residents, who may or may not be buried here (some burials are pending), plus any non-residents who were buried here on family lots during the year. There were four burials in Riverside and six in Oceanside.

Carroll, Janet (88) February
Caine, Cheryl Came (60) December 2016. Oceanside
Cox, Russell (90) October
Frawley, Ruth (91) January
Gagnon, Jannette (Bossie) (73) February. Oceanside
Gamester, Joseph Todd (49) November
Heindel, Craig. (78) December
Holt III, Shirley (84) February
Jarvis, Simeon "Sam" (86) February
Jones, Foster (75) August. Riverside
Kimball, Margaret (97) September
Markey, Marilyn. (77) November
Marple, Jeffrey (76) January Oceanside
Mayo, Dana (88) November 2016 Riverside
McLaughlin, Janet B. (92) December
Menger, William (82) October Oceanside
Moore, Donald (85) March
Newman, Barbara "Bee" (84) March. Riverside.
Percarpio, Bernard (72) April
Reynolds, Anne Learnard (78) January
Shanley, James "Jim" (89) February
Shapiro, Deborah Kyrios (63) January Oceanside
Sylvester, Geraldine (86) August
Tarbell, Thomas (47) July 2007 Riverside
Wright, Carol (80) September Oceanside
Omitted from our 2016 burials report:
Came, Brian (50) April 2009 Oceanside

Respectfully submitted,

Jim Cerny, Chair



Tim Griffin and Tom Duffy lowering a vault at Oceanside.

Respectfully submitted,

Cemetery Trustees
Jim Cerny, Chair
Terri Golter
Carol White

ENERGY COMMITTEE REPORT

2017 - Light Emitting Diode (LED) Lighting Conversion Program in New Castle

The Town of New Castle Select Board and the New Castle Energy Committee is in the process of reviewing and upgrading its street lights and determining how we can save money in the process. Street lighting is roughly 55-60% of the Town of New Castle's monthly electricity bill for all buildings. So while we may be a small town with a relatively smaller electricity bill each month – we will save real money, and as detailed below, we will pay for the conversion to LED lights in just 2.38 years.

In the process of reviewing local contractors that execute the LED lighting conversions, the New Castle Energy Committee was introduced to the local company, Affinity LED Lighting of Dover, NH. Affinity LED Lighting presented to the Select Board and local residents on September 18, 2017. It was determined that we would proceed with two test LED lights which were installed on Main Street.

The LED test lights were installed at the intersection of Main St. and Atkinson and Main St. and Walbach St. in October, 2017. We decided to add two shields to the LED light on the corner of Main and Walbach St., which reduces the back lighting on the nearby house. The LED test lights installed are 65 Watt and are a clear white light that will improve visibility in fog and in snow storms. The LED light is directed downward and is night sky friendly (with zero uplight).

We have since added in January 2018, two more LED test lights to Main St. Both are 25 Watt; one across from the post office and one further down on Main St. past Atkinson. We have been pleased with the improved visibility on Main St.

The next step of the LED Conversion Program is to have Affinity LED Lighting conduct a GIS inventory to map out the lights across the NC Island. Once this project is done and we have reconciled our Eversource ledger, it is estimated that we can install the LED lights into the new Cobrahead in less than one week.

The details of the LED Conversion Program from Affinity LED Lighting have been highlighted:

Total Cost is \$17,083 for converting 68 fixtures on your EOL ledger (avg. \$251.21 per fixture) All-In, for equipment and all installation services.

All of the 68 proposed fixtures will be the S800 series cobraheads, assembled by US Veterans in a locally-based UL-certified manufacturing site in Dover, NH.

The Eversource Incentive is expected to be confirmed at \$6,800, which will result in a NET Cost after Incentive of \$10,283.

Estimated Annual Savings \$4,326 for the Town's 68 lights.

We estimate a Simple Payback of 2.38 years.

Cumulative Savings over 10 years = \$43,260 and cumulative Savings over the life of the fixtures
(20 years) = \$86,520

Annual CO2 Abatement = -8.45 tons, Cumulative over 10 years = -84.5 tons, 20 years = -168.9 tons

The Select Board, the New Castle Police, and Public Works also endorse the conversion to LED lights for our streetlights. We encourage people to let the Select Board know that they support the conversion to all LED street lights. The Town will save money by making this investment and it will also make a positive impact on our environment.

Respectfully submitted,

Sandra Bisset
Chairwoman

REPORT OF THE TOWN HISTORIAN

The Town Historian has several tasks: to promote New Castle history; to care for the older records in the Town vault; and to respond to questions about our history. Much of my activity involves working as a board member with the New Castle Historical Society which leases the Museum building at 120 Main Street from the town. The Museum is often the first point of contact with members of the public. And key activity of the Historical Society is cataloging historic town materials in a searchable online database.

I identify our oldest resident, symbolized by the Boston Post Cane. The current holder is Bob Willoughby who will be turning 97 later in 2018.

I will be promoting the planning for the 400th anniversary celebration in 2023 of the settlement of New Castle in 1623. We are calling this *Great Island 400*. The Historical Society has contracted with the distinguished local historian J. Dennis Robinson to write a new history of New Castle for publication in 2023 and I'm the primary contact with Dennis.

Respectfully submitted,

Jim Cerny
Town Historian



Photo by Kristin Burchsted

BUILDING INSPECTOR'S REPORT

The New Castle Building Department has experienced another very busy year. A total of 286 Building Permits were issued in 2017. The total revenue generated was \$72,174 representing \$9,080,496 in construction value.

A total of 360 inspections were performed encompassing all building, electrical, plumbing, mechanical, zoning, and conservation related issues.

As a safety reminder, it is recommended that you replace your smoke detector with a combination CO/smoke detector if they are more than ten years old, and if you have a fuel burning appliance or attached garage.

I would like to thank Terry Barnes for all the duties he has performed as Assistant Building Inspector for the town over the last year.

The following represents the construction fields in which permits were issued:

Building related	107	Mechanical related	78
Electrical related	69	Plumbing related	36

Respectfully submitted,

Donald Graves
Building Inspector
Phone 603-431-6710 ext 15

Monday	8:30 - 10:00 AM	-	OFFICE
	10:00 - 11:30 AM	-	FIELD
Tuesday	4:30 - 5:30 PM	-	OFFICE
	5:30 - 6:00 PM	-	FIELD
Wednesday	8:30 - 9:30AM	-	OFFICE
	9:30 - 10:30AM	-	FIELD
	12:00 - 3:00PM	-	OFFICE
	3:00 - 5:30PM	-	FIELD
Thursday	4:30- 5:30	-	OFFICE
	5:30- 6:00PM	-	FIELD
Friday	8:30- 9:30AM	-	OFFICE
	10:00-11:30AM	-	FIELD

SUPERVISORS OF THE CHECKLIST REPORT

The Supervisors of the Checklist, consisting of three people, serve an elected 6-year term. The Supervisors are responsible for maintaining the voter records in town which includes registering new voters and removing those voters from the checklist who have either moved out of New Castle or passed away. The Supervisors also serve as election officials at every election to register new voters at the polls and supervise the Ballot Clerks. The Supervisors and Ballot Clerks strictly follow the guidelines listed in the New Hampshire Election Procedure Manual regarding who may vote in our jurisdiction. Once the polls close, the Supervisors tally the check/in and check/out books to get an accurate count on how many people voted.

Residents of New Castle may also register to vote, change party affiliation or other voter information during a Supervisors Session or with the Town Clerk during her regular office hours. Supervisor Session's are held throughout the year with the particulars of the upcoming session posted on the door of the Town Hall. A photo ID is required to register along with proof of domicile, such as lease, bill or car registration with the street address (not PO Box) listed.

During 2017, the Supervisors were involved in the following: the May Town Election and training related to Senate Bill (SB3), which modified the voter registration process.

The Supervisors are always grateful to the volunteer Ballot Clerks who help make election days go smoothly. If you are interested in serving as a ballot clerk, please let one of us know. The work is important and fun – on Election Day you get to see your friends and neighbors!

Respectfully submitted,

Claudia Wilbur
Joann Ireland
Mercedes Tyler

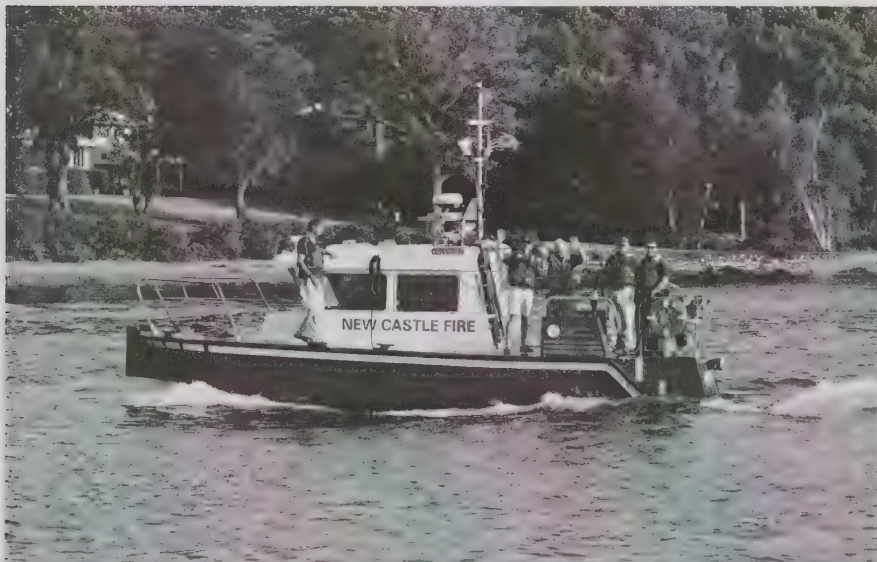


Photo by Kristin Burchsted

TRUSTEES OF THE TRUST FUNDS

New Castle's Trust Funds totaled \$1,182,953.38 as of fiscal year ending June 30th 2017, up from \$1,214,055 at the end of the previous fiscal year.

Thanks to coordination between the New Castle boards and commissions, the budget committee, the school budget committee, and the Capital Improvement Program, expenses are generally anticipated and funds allocated for the purposes in advance. This helps the Trustees of the Trust Fund to maintain a positive balance in the funds.

Respectfully submitted,
David Borden, Chair
Kathy Richards
Laurie Chandler

Attachment 1 – Trust Fund Purpose, Type, Governing Body, Date Established and Authorization

1. Marchand

- a. Purpose - Acquire by purchase seeds, flowering plants, shrubs, bushes and trees to be used only at the Great Island Common. No man-made construction authorized.
- b. Non-expendable – Only income may be used for authorized expenditures. Any accrued income not expended for a period of three (3) years shall become principal.
- c. Governing body – Trustees of Trust Funds
- d. Established 15 Nov 71
- e. Authorized by the Andree Marchand will

2. Sewer

- a. Purpose – Maintenance, repair and replacement of Sewer Department facilities
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – Select Board
- d. Established 12 May 09
- e. Authorized by the passage of Article IX, at the 12 May 09 town meeting

3. Library

- a. Purpose – Fund library activities
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – Library Trustees
- d. Established 31 Jan 67
- e. Authorized by RSA Title XVI, Libraries, Ch, 202-A, Sec 202-A:22

4. Cemetery Maintenance

- a. Purpose – Maintenance and repairs of Town owned cemeteries
- b. Non-Expendable – Only income may be used for authorized expenditures.
- c. Governing body - Cemetery Trustees
- d. Established 27 Feb 1900
- e. Authorized by RSA Title XXVI, Cemeteries; Burials; Dead Bodies, Ch 289, Cemeteries, Cemetery Trustees, Sec 289:9

5. Special Education

- a. Purpose – Meeting the unanticipated expenses of educating educationally disabled children.
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – School Board
- d. Established 12 Feb 02
- e. Authorized by the passage of Article 2, at the 12 Feb 02 School District meeting

6. School Tuition

- a. Purpose – Paying the regular tuition costs for unbudgeted students attending the Rye Middle School and/or Portsmouth High School
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – School Board
- d. Established 09 Mar 05
- e. Authorized by the passage of Article 4, at the 09 Mar 05 School District meeting

7. Vehicle and Equipment

- a. Purpose – Purchase of capital equipment (currently defined by the State as purchases of \$10,000 or more with a life expectancy of 5 years or longer) for the Police, Fire and Public Works departments.
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – Select Board
- d. Established 13 May 97
- e. Authorized by the passage of Article 10, at the 13 May 97 town meeting

8. School Building and Grounds

- a. Purpose – Renovating, maintaining and performing professional studies of the Maude H. Trefethen School.
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – School Board
- d. Established 11 Mar 09
- e. Authorized by the passage of Article 4, at the 11 Mar 09 School District meeting

9. Water

- a. Purpose – Maintenance, repair and replacement of Water Department facilities
- b. Expendable – Principal and income may be used for authorized expenditures
- c. Governing body – Select Board
- d. Established 12 May 09
- e. Authorized by the passage of Article X, at the 12 May 09 town meeting

10. Sidewalk

- a. Purpose – Installing new municipal sidewalks and to authorize the Select Board to accept legacies, devices or grants, if any, which may be available for said purpose
- b. Expendable - Principal and income may be used for authorized expenditures
- c. Governing body – Select Board
- d. Established 12 May 2015

11. Roads and Street Capital Reserve Fund

- a. Purpose – Maintaining town roads and streets
- b. Expendable - Principal and income may be used for authorized expenditures
- c. Governing Body – Select Board
- d. Established 10 May 2016



Photo by Kristin Burchsted

**BIRTHS RECORDED IN NEW CASTLE
JANUARY 1, 2017 – DECEMBER 31, 2017**

NO BIRTHS RECORDED FOR THE TOWN IN 2017

**DEATHS RECORDED IN NEW CASTLE
JANUARY 1, 2017 – DECEMBER 31, 2017**

<u>NAME OF DECEASED</u>	<u>DATE OF DEATH</u>	<u>PLACE OF DEATH</u>
Atwood, Joan	06/05-2017	New Castle, NH
Conley, Helen	06/15/2017	Portsmouth, NH
Wood, John	09/17/2017	Portsmouth, NH

See other death notices under the Cemetery Committee's Report.

**MARRIAGES RECORDED IN NEW CASTLE
JANUARY 1, 2017 – DECEMBER 31, 2017**

NO MARRIAGES RECORDED FOR THE TOWN IN 2017

TOWN OF NEW CASTLE, NEW HAMPSHIRE

ANNUAL FINANCIAL STATEMENTS

for the fiscal year ended June 30, 2017

Prepared by:

R.R. BERGERON, CPA
&
COMPANY

503 STATE STREET
PORTSMOUTH, NH 03801
(603) 436-1313

TOWN OF NEW CASTLE, NEW HAMPSHIRE
ANNUAL FINANCIAL STATEMENTS
for the fiscal year ended June 30, 2017

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&
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INDEPENDENT AUDITOR'S REPORT

Board of Selectmen
Town of New Castle, New Hampshire

Report on the Financial Statements:

I have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of New Castle, New Hampshire, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements:

The Town's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion:

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town of New Castle, New Hampshire, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United State of America.

The management's discussion and analysis, appearing on the following pages, is presented to supplement the basic financial statements.

R. R. Bergeron

R. R. Bergeron March 20, 2018

TOWN OF NEW CASTLE, NEW HAMPSHIRE MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2017

As management of the Town of New Castle, we offer readers this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2017.

A. Financial Highlights

- As of the close of the fiscal year, the total of government-wide assets exceeded liabilities by \$29,180,370 (See Note C. following)
- At the end of the fiscal year, the unassigned fund balance in the general fund was \$1,104,809, an increase of \$43,279 over the preceding fiscal year.
- There was long term debt (i.e., bonds payable) of \$360,000 at the close of the fiscal year.

B. Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of New Castle's basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances in a manner similar to a private sector business.

The Statement of Net Assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flow. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town of New Castle include general government, public safety, highways and streets, sanitation, health and welfare, and culture and recreation. The business-type activities include water and sewer operations.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance related legal requirements. All of the funds can be divided into three categories: governmental, proprietary, and fiduciary.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS (con't)
June 30, 2017

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long term impact of the government's near term financing decisions. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary Funds. Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for water and sewer operations.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer operations, both of which are considered to be major funds of the Town of New Castle.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by the Governmental Accounting Standards Board (GASB).

C. Government-Wide Financial Analysis

The following is a summary of condensed government-wide financial data for the current fiscal year as well as comparative information for the prior year:

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS (con't)**

June 30, 2017

FY2017:	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total</u>
Total assets	\$26,734,823	\$3,023,434	\$29,758,257
Total liabilities	<u>424,505</u>	<u>153,382</u>	<u>577,887</u>
Total net assets	<u>\$26,310,318</u>	<u>\$2,870,052</u>	<u>\$29,180,370</u>
FY2016	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total</u>
Total assets	\$26,470,832	\$2,892,097	\$29,362,929
Total liabilities	<u>495,749</u>	<u>6,148</u>	<u>501,897</u>
Total net assets	<u>\$25,975,083</u>	<u>\$2,885,949</u>	<u>\$28,861,032</u>

By far the largest portion of total net assets is our investment (93%) in capital assets (e.g. land, buildings, machinery and equipment) less related debt, if any, used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of any related debt, it should be noted that the resources needed to repay such debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate such liabilities.

D. Financial Analysis of the Government's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The Town has several funds in this category. The focus of governmental funds is to provide information on near term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unreserved fund balance may serve as a useful measure of government's net resources available for (1) future emergency expenditures, and (2) funding future appropriations.

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to \$780,214. Factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS (con't)
June 30, 2017

E. Taxes

The New Castle tax rate for July 1, 2016 to June 30, 2017 was \$5.85.

The following table compares the new rate to last year's rate.

	<u>2017</u>	<u>2016</u>
Town Operations	\$2.27	\$2.22
County	1.03	1.17
Education	<u>2.55</u>	<u>3.01</u>
Total	<u>\$5.85</u>	<u>\$6.40</u>

The County tax decreased by \$0.14. The County budget gets allocated to the municipalities based on valuations. The education portion of the rate is down by \$0.46. For additional details see the New Castle School District Basic Financial Statements MD&A.

The overall impact on the tax rate was offset by utilizing \$350,000 from the unassigned fund balance. The unassigned fund balance is the result of favorable variances between actual and budgeted (i.e., appropriated) performance in town operations. NH DRA recommends that towns have between 8% and 17% retainage. New Castle's residual fund balance is within that range.

F. Trust Funds Capital Reserve Accounts

For the fiscal year ended June 30, 2017, the following amounts were added to capital reserves in continuance of our program of annual funding:

Vehicle & Equipment Trust	\$ 132,000
Road & Streets Trust	<u>80,000</u>
	<u>\$ 212,000</u>

Requests for Information. This financial report is designed to provide a general overview of the Town of New Castle's finances for all those with an interest in government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Selectmen
Town of New Castle
P.O. Box 367
New Castle, NH 03854

TOWN OF NEW CASTLE, NEW HAMPSHIRE
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET ASSETS
June 30, 2017

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Current:			
Cash and short-term investments	\$ 1,350,611	\$ 821,122	\$ 2,171,733
Accounts receivable	12,100	8,046	20,146
Due from enterprise funds	5,419	-	5,419
Noncurrent:			
Capital assets (net of accumulated depreciation)	25,365,664	2,194,266	27,559,930
Deeded property	<u>1,029</u>	<u>-</u>	<u>1,029</u>
Total Assets	<u>26,734,823</u>	<u>3,023,434</u>	<u>29,758,257</u>
<u>LIABILITIES</u>			
Current:			
Deferred revenue	6,600		6,600
Accounts payable & accrued expenses	57,905	147,963	205,868
Current portion of long-term debt	120,000	-	120,000
Due to general fund	-	5,419	5,419
Noncurrent:			
Long-term bonds payable	<u>240,000</u>	<u>-</u>	<u>240,000</u>
Total Liabilities	<u>424,505</u>	<u>153,382</u>	<u>577,887</u>
<u>NET ASSETS</u>			
Invested in capital assets (net of related debt)	25,005,664	2,089,838	27,095,502
Unrestricted	<u>1,304,654</u>	<u>780,214</u>	<u>2,084,868</u>
Total Net Assets	<u>\$ 26,310,318</u>	<u>\$ 2,870,052</u>	<u>\$ 29,180,370</u>

See accompanying notes to these financial statements

TOWN OF NEW CASTLE, NEW HAMPSHIRE
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
for the fiscal year ended June 30, 2017

	Program Revenues		Net (Expenses) Revenue and Changes in Net Assets		
	Direct Expenses	Charges for Services	Governmental Activities	Business-Type Activities	Total
GOVERNMENTAL ACTIVITIES:					
General government	\$ 499,898	\$ 234,763	\$ (265,135)	\$ -	\$ (265,135)
Public safety	880,688	-	(880,688)	-	(880,688)
Highways and streets	90,658	-	(90,658)	-	(90,658)
Sanitation	115,369	-	(115,369)	-	(115,369)
Health and human services	37,177	-	(37,177)	-	(37,177)
Culture and recreation	275,463	-	(275,463)	-	(275,463)
Interest on debt	16,821	-	(16,821)	-	(16,821)
Principle on Long Term Debit	120,000	-	(120,000)	-	(120,000)
Transfer to Capital Reserve	212,000	-	(212,000)	-	(212,000)
County taxes	743,846	-	(743,846)	-	(743,846)
Local and state education warrents	1,841,580	-	(1,841,580)	-	(1,841,580)
Capital outlay	50,019	-	(50,019)	-	(50,019)
Total Governmental Activities	4,883,519	234,763	(4,648,756)	-	(4,648,756)
BUSINESS-TYPE ACTIVITIES:					
Water services	107,917	92,824	-	(15,093)	(15,093)
Sewer services	528,811	528,007	-	(804)	(804)
Total Business-Type Activities	636,728	620,831	-	(15,897)	(15,897)
TOTAL	\$ 5,520,247	\$ 855,594	(4,648,756)	(15,897)	(4,664,653)
GENERAL REVENUES:					
Property taxes			4,195,089	-	4,195,089
Licenses and permits			439,364	-	439,364
Other revenues			115,413	-	115,413
Total Revenues and Transfers			4,749,866	-	4,749,866
Add reconciling adjustment(Page -11-)			234,125	-	234,125
Change in Net Assets			335,235	(15,897)	319,338
Net Assets - Beginning of Year			25,975,083	2,885,949	28,861,032
Net Assets - End of Year			<u>\$ 26,310,318</u>	<u>\$ 2,870,052</u>	<u>\$ 29,180,370</u>

See accompanying notes to these financial statements.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2017

	<u>Special Revenue Funds</u>			<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Recreation Revolving Fund</u>	<u>Conservation Fund</u>	
ASSETS				
Cash and equivalents	\$ 1,200,747	\$ 56,989	\$ 92,875	\$ 1,350,611
Accounts receivable	12,100			12,100
Tax dedeed property	1,029			1,029
Due from water fund	1,833			1,833
Due from sewer fund	3,586			3,586
Total Assets	\$ 1,219,295	\$ 56,989	\$ 92,875	\$ 1,369,159
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable and accrued expenses	\$ 57,905	\$	\$	\$ 57,905
Deferred revenue	6,600			6,600
Total Liabilities	64,505	-	-	64,505
Fund Balance:				
Assigned	49,981			49,981
Unassigned	1,104,809	56,989	92,875	1,254,673
Total Fund Balance	1,154,790	56,989	92,875	1,304,654
Total Liabilities and Fund Balance	\$ 1,219,295	\$ 56,989	\$ 92,875	\$ 1,369,159

See accompanying notes to these financial statements

TOWN OF NEW CASTLE, NEW HAMPSHIRE
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
June 30, 2017

	General Fund	Special Revenue Funds		Total Governmental Funds
		Recreation Revolving Fund	Conservation Fund	
REVENUES:				
Taxes	\$ 4,195,089	\$	\$	\$ 4,195,089
Licenses, permits, and fees	408,905	30,459		439,364
State of New Hampshire	83,905			83,905
Charges for services	234,763			234,763
Miscellaneous sources	31,327	10	171	31,508
Total Revenues	4,953,989	30,469	171	4,984,629
EXPENDITURES:				
General government	499,898			499,898
Public safety	880,688			880,688
Highways and streets	90,658			90,658
Sanitation	115,369			115,369
Health	37,177			37,177
Culture and recreation	230,681	34,314	1,000	265,995
Conservation	9,468			9,468
Principle on Long Term Debt	120,000			120,000
Interest on debt	16,821			16,821
Capital outlay	50,019			50,019
Payments to other governments	2,585,426			2,585,426
Total Expenditures	4,636,205	34,314	1,000	4,671,519
Excess of revenues and other sources over (under) expenditures and other uses	317,784	(3,845)	(829)	313,110
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	(12,525)	-	12,525	-
Transfers out to trust funds	(212,000)	-	-	(212,000)
Net changes in fund balance	93,259	(3,845)	11,696	101,110
Fund Balance, at Beginning of year	1,061,530	60,834	81,179	1,203,543
Fund Balance, at End of Year	\$ 1,154,790	\$ 56,989	\$ 92,875	\$ 1,304,654

See accompanying notes to these financial statements

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET ASSETS OF GOVERNMENTAL ACTIVITIES IN THE
STATEMENT OF NET ASSETS**

June 30, 2017

Total governmental fund balance (page -8-)	\$ 1,304,654
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Investments in capital assets (net of related debt) used in governmental activities are not financial resources and, therefore, are not reported in the funds. (page -6-)	<u>25,005,664</u>
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Net assets of governmental activities (page -7-)	<u>\$ 26,310,318</u>
---	----------------------

See accompanying notes to these financial statements.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
for the fiscal year ended June 30, 2017

Net change in fund balance – Total governmental funds (page -9-) 101,110

Governmental funds report capital outlays as expenditures. Pursuant to GASB 34 reporting, the capital costs incurred in the current year are allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay purchases	\$ 114,125	
Depreciation	-	* <u>114,125</u>

The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets:

Net transfers (long-term debt repayment)	* 120,000
--	-----------

Change in net assets of governmental activities (Page -7-)	<u><u>\$ 335,235</u></u>
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* = \$234,125

See accompanying notes to these financial statements.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND OTHER
FINANCING SOURCES AND USES - BUDGET AND ACTUAL
for the fiscal year ended June 30, 2017

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
REVENUES AND OTHER SOURCES:			
Taxes:			
Property taxes	\$ 4,177,662	\$ 4,195,089	\$ 17,427
Interest and penalties on taxes	4,500	14,609	10,109
	<u>4,182,162</u>	<u>4,209,698</u>	<u>27,536</u>
Licenses, permits and fees:			
Motor vehicle permit fees	260,000	311,324	51,324
Building permits	40,000	71,470	31,470
Other licenses, permits and fees	15,700	26,111	10,411
	<u>315,700</u>	<u>408,905</u>	<u>93,205</u>
State of New Hampshire:			
Meals and rooms tax distribution	49,951	49,951	-
Highway block grant	19,713	19,713	-
Fire department grant	1,500	5,741	4,241
RERP training reimbursement	10,000	8,500	(1,500)
	<u>81,164</u>	<u>83,905</u>	<u>2,741</u>
Federal government	<u>-</u>	<u>-</u>	<u>-</u>
Charges for services:			
Income from departments	<u>238,850</u>	<u>234,763</u>	<u>(4,087)</u>
Miscellaneous sources:			
Interest on investments	250	1,114	864
Other miscellaneous sources	20,531	15,604	(4,927)
	<u>20,781</u>	<u>16,718</u>	<u>(4,063)</u>
Transfer in from Cemetary Trust Funds	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>
Total Revenues and Other Sources	<u>4,841,657</u>	<u>4,953,989</u>	<u>112,332</u>

TOWN OF NEW CASTLE, NEW HAMPSHIRE
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND OTHER
FINANCING SOURCES AND USES - BUDGET AND ACTUAL (con't)
for the fiscal year ended June 30, 2017

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
EXPENDITURES AND OTHER USES:			
General government:			
Executive	\$ 98,009	\$ 98,025	\$ (16)
Election, registration and vital statistics	46,918	43,539	3,379
Financial administration	124,196	142,652	(18,456)
Revaluation of property	42,150	42,265	(115)
Legal expense	25,700	5,038	20,662
Merit pool account	26,600	-	26,600
Planning and zoning	13,239	8,042	5,197
General government buildings	109,232	102,952	6,280
Cemeteries	23,298	11,085	12,213
Insurance - unallocated	60,003	38,834	21,169
Other and contingencies	10,000	7,466	2,534
	<u>579,345</u>	<u>499,898</u>	<u>79,447</u>
Public safety:			
Police and animal control	540,059	496,147	43,912
Ambulance	5,000	5,000	-
Fire	361,934	349,060	12,874
Building inspection	28,132	26,738	1,394
Emergency management	7,417	3,743	3,674
	<u>942,542</u>	<u>880,688</u>	<u>61,854</u>
Highways and streets:			
Highways and streets maintenance	142,435	78,767	63,668
Street lighting	10,000	11,891	(1,891)
	<u>152,435</u>	<u>90,658</u>	<u>61,777</u>
Sanitation:			
Solid waste collection	114,158	110,545	3,613
Solid waste disposal	7,000	4,824	2,176
	<u>121,158</u>	<u>115,369</u>	<u>5,789</u>
Health:			
Administration	1,277	1,077	200
Pest control	23,050	23,050	-
Health agencies and hospitals	13,000	13,000	-
	<u>37,327</u>	<u>37,127</u>	<u>200</u>

See accompanying notes to these financial statements.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
GOVERNMENTAL FUND - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND OTHER
FINANCING SOURCES AND USES - BUDGET AND ACTUAL (con't)
for the fiscal year ended June 30, 2017

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
Welfare:			
Direct assistance	\$ 10,000	\$ 50	\$ 9,950
Culture and recreation:			
Parks and recreation	166,084	121,646	44,438
Library	96,980	96,980	-
Patriotic purposes	3,500	4,323	(823)
Recreation commission	7,900	7,732	168
	<u>274,464</u>	<u>230,681</u>	<u>43,783</u>
Conservation	<u>27,614</u>	<u>9,468</u>	<u>18,146</u>
Principal on long-term debt	<u>120,000</u>	<u>120,000</u>	<u>-</u>
Interest on debt:			
Long-term	16,821	16,821	-
Short-term	-	-	-
	<u>16,821</u>	<u>16,821</u>	<u>-</u>
Capital outlay:			
Engineering fees *	<u>100,000</u>	<u>50,019</u>	<u>49,981</u>
Payments to other governments:			
County taxes	743,846	743,846	-
Local school district education taxes	135,661	135,661	-
State education tax warrant	1,705,919	1,705,919	-
	<u>2,585,426</u>	<u>2,585,426</u>	<u>-</u>
Transfer to trust funds capital reserves	212,000	212,000	-
Transfer to conservation trust	12,525	12,525	-
Total Expenditures and Other Uses	<u>5,191,657</u>	<u>4,860,730</u>	<u>330,927</u>
Excess of revenues and other sources over (under)			
expenditures and other uses	<u>\$ (350,000)</u>	<u>\$ 93,259</u>	<u>\$ 443,259</u>

* = Non-lapsing appropriation

TOWN OF NEW CASTLE, NEW HAMPSHIRE
PROPRIETARY FUNDS
STATEMENT OF NET ASSETS
June 30, 2017

	Business-Type Activities Enterprise Funds	
	<u>Water Fund</u>	<u>Sewer Fund</u>
<u>ASSETS</u>		
Current:		
Cash	\$ 133,010	\$ 518,462
Investments	130,416	39,234
Accounts receivable	<u>1,044</u>	<u>7,002</u>
Total current assets	<u>264,470</u>	<u>564,698</u>
Non-Current:		
Equipment	10,633	-
Service lines and stations	653,512	1,869,210
Less accumulated depreciation	<u>(303,899)</u>	<u>(35,190)</u>
Total non-current assets	<u>360,246</u>	<u>1,834,020</u>
Total Assets	<u>624,716</u>	<u>2,398,718</u>
<u>LIABILITIES</u>		
Current:		
Accounts Payable	750	146,459
Accrued payroll	245	509
Due to general fund	<u>1,833</u>	<u>3,586</u>
Total current liabilities	<u>2,828</u>	<u>150,554</u>
Total Liabilities	<u>2,828</u>	<u>150,554</u>
<u>NET ASSETS</u>		
Invested in capital assets	470,811	1,619,027
Unrestricted	<u>151,077</u>	<u>629,137</u>
Total Net Assets	<u>\$ 621,888</u>	<u>\$ 2,248,164</u>

See accompanying notes to these financial statements.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND NET ASSETS
for the fiscal year ended June 30, 2017

	<u>Business-Type Activities Enterprise Funds</u>	
	<u>Water Fund</u>	<u>Sewer Fund</u>
OPERATING REVENUE	\$ 91,664	\$ 526,566
OPERATING EXPENSES:		
Water purchases	43,127	-
Sewerage assessment	-	438,266
Personnel services	28,045	66,657
Non-personnel services	24,745	20,888
Depreciation (Note 1-F.)	12,000	3,000
Total operating expenses	<u>107,917</u>	<u>528,811</u>
Operating Income (Loss)	(16,253)	(2,245)
NON-OPERATING REVENUES:		
Investment earnings	<u>1,160</u>	<u>1,441</u>
Income (Loss) Before Transfers	(15,093)	(804)
TRANSFERS	<u>-</u>	<u>-</u>
Change in Net Assets	(15,093)	(804)
 Net Assets at Beginning of Year	 636,981	 2,248,968
Net Assets at End of Year	<u>\$ 621,888</u>	<u>\$ 2,248,164</u>

TOWN OF NEW CASTLE, NEW HAMPSHIRE
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
for the fiscal year ended June 30, 2017

	<u>Business-Type Activities Enterprise Funds</u>	
	<u>Water Fund</u>	<u>Sewer Fund</u>
Funds Provided:		
Net income (loss) for the year (change in net assets)	\$ (15,093)	\$ (804)
Add back depreciation	<u>12,000</u>	<u>3,000</u>
	<u>(3,093)</u>	<u>2,196</u>
 Increase (decrease) in working capital	 <u>\$ (3,093)</u>	 <u>\$ 2,196</u>
 <u>Changes in elements of working capital:</u>		
Increase (decrease) in current assets:		
Cash	\$ (3,712)	\$ 130,016
Investments	1,098	(231,806)
Accounts receivable	<u>273</u>	<u>2,877</u>
	<u>(2,341)</u>	<u>(98,913)</u>
 Increase (decrease) in investment activities:		
Equipment, service lines and stations	<u>-</u>	<u>247,591</u>
 Increase (decrease) in current liabilities:		
Accounts payable, deferred items, escrow funds, etc.	<u>752</u>	<u>146,482</u>
 Increase (decrease) in working capital	 <u>\$ (3,093)</u>	 <u>\$ 2,196</u>

See accompanying notes to these financial statements.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF NET ASSETS
June 30, 2017

	Private Purpose Trust Funds	(A) Agency Funds
	<u> </u>	<u> </u>
<u>ASSETS</u>		
Cash and investments	\$ 309,213	\$ 854,586
<u>LIABILITIES</u>		
Deferred liabilities	<u>-0-</u>	<u>854,586</u>
<u>NET ASSETS</u>		
Total net assets held in trust	<u>\$ 309,213</u>	<u>\$ -0-</u>

(A) " Agency Funds" consist of the following:

Enterprise/Sewer	\$ 39,233
Enterprise/Water	130,416
Vehicle and Equip. Replacement	435,115
Roads & Streets	80,384
School Building	196
Special Education	131,100
School Tuition	<u>38,142</u>
	<u>\$ 854,586</u>

TOWN OF NEW CASTLE, NEW HAMPSHIRE
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN FUND NET ASSETS
for the fiscal year ended June 30, 2017

Private
Purpose
Trust Funds

Additions:

Contributions	\$ 15,600
Net investment income	4,697

Deductions:

Payments to beneficiaries	<u>(-)</u>
---------------------------	--------------

Net increase	20,297
--------------	--------

Net Assets:

Beginning of year - held in trust	<u>288,916</u>
-----------------------------------	----------------

End of year - held in trust	<u><u>\$ 309,213</u></u>
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TOWN OF NEW CASTLE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS
June 30, 2017

1. Summary of Significant Accounting Policies

The accounting policies of the Town of New Castle, New Hampshire conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting entity

The government is a municipal corporation governed by an elected Board of three Selectmen. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from the statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The governmental fund and the individual enterprise funds are reported as separate columns in the fund financial statements.

**TOWN OF NEW CASTLE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS (con't)**

June 30, 2017

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) are reported using the *accrual basis of accounting*, as are the proprietary funds and fiduciary funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* are charges to customers or applicants for goods, services, or privileges provided. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

The *accrual basis of accounting* is used for the enterprise and the fiduciary fund types. Governmental fund types utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except for:

- a. Disbursement for inventory items (materials and supplies) which are considered expenditures at the time of purchase;
- b. Prepaid expenses which are not normally recorded;
- c. Interest on long-term debt which is recorded as an expenditure when due.

The Town reports several governmental funds, the major one being the general fund which serves as the Town's operating fund. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating

TOWN OF NEW CASTLE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS (con't)

June 30, 2017

revenues of the enterprise funds are charges to customers for sales and services.

Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The Town reports the following proprietary funds:

- Water Enterprise Fund
- Sewer Enterprise Fund

The private-purpose trust fund is used to account for trust arrangements, other than those properly reported in the permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

D. Investments

Investments are stated at cost value.

E. Inventories

The costs of governmental fund-type inventories are recorded as expenditures when purchased ("purchase method"). No significant inventory balances were on hand in governmental funds.

F. Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

TOWN OF NEW CASTLE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS (con't)
June 30, 2017

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of property, plant equipment and infrastructure of the Proprietary Funds is recorded at estimated amounts using the straight-line method as follows:

Water Fund - \$12,000

Sewer Fund - \$3,000

G.. Long-Term Obligations

In the government-wide financial statements, long-term obligations are reported as netted against the investment in capital assets in the applicable statement of net assets

2. Stewardship, Compliance and Accountability

A. Budgetary Information

An annual appropriated budget is adopted for the Town's general fund and enterprise funds. In November, the Town Administrator issues a directive requesting line-item budget proposals from each department for submission in December. All increases in appropriations must be fully substantiated. The Town Administrator schedules reviews with the Budget Committee.

The Town then calls a public hearing to review budget requirements with the general public. After due consideration from the public, the Selectmen and Budget Committee make a final decision. A resolution is required for acceptance for the final budget by majority vote. Departments are legally limited to their total budget as voted.

The final budget and resolution are then presented to the Department of Revenue Administration for their review and approval of the tax rate. Certain limitations set by state statute must be established and adhered to before the rate is set.

B. Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual " page of the fund financial statements represents the final amended budget and was authorized as follows:

2017 appropriations budget	\$5,191,657
Budgeted decrease of unassigned fund balance	<u>350,000</u>
2017 revenues budget	<u>\$4,841,657</u>

TOWN OF NEW CASTLE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS (con't)

June 30, 2017

3. Cash and Investments

The carrying amount of the Town's deposits with financial institutions at June 30, 2017 was:

Governmental Funds	\$ 1,350,611
Enterprise Funds	<u>651,472</u>
	<u>\$ 2,002,083</u>

The trust funds, not reflected above, may invest funds in a manner that is prescribed by NH State Law. The trustees are also required to report annually to the State Attorney General.

4. Property Taxes Receivable

Property tax revenues are recognized in the fiscal year for which taxes have been levied to the extent that they become available, i.e. due or receivable within the current fiscal year and collected within the current period or within 60 days of year-end.

All taxes were collected as of June 30, 2017.

5. User Fees Receivable

User fees receivable in water and sewer funds include amounts due from customers for water and sewer usage. Water and sewer delinquent receivables are liened in a similar manner as property taxes described in Note 4.

User fees receivable at June 30, 2017 consist of the following:

<u>Water</u>	<u>Sewer</u>	<u>Total</u>
<u>\$1,044</u>	<u>\$7,002</u>	<u>\$8,046</u>

6. Long-Term Debt

The Town has the following general obligation long-term debt (bonds payable) as of June 30, 2017:

Public Safety Complex	\$ 315,000
Channel Islands purchase	<u>45,000</u>
	<u>\$ 360,000</u>

TOWN OF NEW CASTLE, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS (con't)
June 30, 2017

7. POST-EMPLOYMENT BENEFITS – (PEB)

Retirement System

Plan Description:

The Town contributes to the New Hampshire System (NHRs), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRs Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State Legislature. The NHRs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

Funding Policy:

Plan members are required to contribute between 7.00% and 11.80% of annual covered compensation to the pension plan. The Town makes annual contributions to the pension plan equal to the amount required and ranges from 10.77% to 27.74% of covered compensation. The required annual contributions for the fiscal year ended June 30, 2017 was as follows:

PEB employer portion \$132,916

8. ACCRUED VACATION PAY LIABILITY

The Town has not established a budgeted yearly funding program for unused employee vacation hours. Annual budget spikes caused by pay-outs can negatively impact the Town's operating budget.

Accordingly, Town management is establishing a program to fund future liabilities, thus stabilizing the annual operating budget.

Accrued unfunded liability at June 30, 2017 \$60,156

SUPPLEMENTARY INFORMATION
TOWN OF NEW CASTLE, NEW HAMPSHIRE
SCHEDULE OF LONG-TERM DEBT - ALL FUNDS
June 30, 2017

	Original Issue	Stated Interest Rate	Maturity Date	BOND PRINCIPAL					BOND INTEREST		
				Balance 7/1/16	Issued 7/1/16 - 6/30/17	Paid 7/1/16 - 6/30/17	Balance 6/30/17	Due 7/1/17 - 6/30/18	Due 7/1/17 - 6/30/18	Paid 7/1/16 - 6/30/17	Due Subsequently
Public Safety Complex	\$ 1,070,325	4.00%	8/15/2019	\$ 420,000	\$ -0-	\$ (105,000)	\$ 315,000	\$ 105,000	\$ 10,553	\$ 14,380	\$ 8,442
Channel Islands	150,000	4.65%	12/30/2019	60,000	-0-	(15,000)	45,000	15,000	1,744	2,441	1,395
				<u>\$ 480,000</u>	<u>\$ -0-</u>	<u>\$ (120,000)</u>	<u>\$ 360,000</u>	<u>\$ 120,000</u>	<u>\$ 12,297</u>	<u>\$ 16,821</u>	<u>\$ 9,837</u>



Photo by Kristin Burchsted

NEW CASTLE MUNICIPAL OFFICES

Select Board's Office

Mon., Wed., Thurs., Fri.

431-6710 ext 10

8am to 2pm

Town Clerk-Tax Collector

Mon., Wed. & Thursday

431-6710 ext 11

8am to noon

Accountant

Mon., Wed., Thurs., Fri.

431-6710 ext 12

8am to 2pm

Library

Tuesday

Wednesday

Thursday

Friday

Saturday

431-6773

12 to 5pm

12 to 5pm

9am to 3pm

12 to 5pm

9am to noon

Fire/EMT's – Emergency

Business Line

Fire Fax

911 or 436-2515

436-1132

430-0162

Police – Emergency

Business Line

Police Fax

911 or 436-3113

436-3800

436-7710

Building Inspector

Monday

Tuesday

Wednesday

Thursday

Friday

431-6710 ext 15

8:30 to 11:30am

4:30 to 6:00pm

8:30 to 10:30am

12:00 to 5:30pm

4:30 to 6:00pm

8:30 to 11:30am

All Town Boards

431-6710

Road Agent

Supr. Of Public Works

431-6710 ext 13

431-6710 ext 13

Town Office Fax

433-6198

Website

www.newcastlenh.org

DATE DUE

CH

CASTLE.

William and Mary, by the Grace of God, Faith, &c., to all people to whom these presents shall come, certain knowledge, and meer memory, that Wee have given and granted unto our beloved Subjects, Men and Inhabitants of New Hampshire, in New England, and of the County of Saggamores Creek, called Sampson Creek to the head of Aaron Mosely, aforesaid Southwest point to the Westwards soe forwards to the Towne Corporate by the name of New Castle, Give and Grant unto the said Men and Inhabitants thereof, highways within the said Towne, there, together with full power, liberty, privilege, authority, to establish, appoint, order and direct, to lay out, make, mending, lanes, highways, ferry places and wharves, for the use of Men and Inhabitants of the said towne, and for the use of all travellers and passengers there: Provided always that our said

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Lycence soe as above granted for the establishing, making and laying out of streetes, lanes, highways, ferry places, and Bridges, be not extended or constructed to extend to the taking away of any person or persons Right of Property without his, her, or their consent, or by some knowne law of our Province: To have and to hold and enjoy, all and singular, the premisses aforesaid, to the said Men and Inhabitants of the said Towne of New Castle and their successors forever, Rendering and paying therefore unto us, our heirs and successors, or to such other office or officers as shall be appointed to receive the same yearly, the annual quitt rent or acknowledgement of Owne Peppercorn in the said Towne, on the five and twentieth day of October, yearly, forever. And for the better order, rule and government of the said Towne Wee doe by these presents Grant for us and our successors, unto the men and inhabitants of the said Towne, That yearly and every year upon the first Tuesday of March, forever, they, the said men and inhabitants of our said Towne shall elect and choose by the major part of them, two sufficient and able men, householders in the said Towne, to be Constables to the next Quarter Sessions of the Peace, to be held for the said Province, there to take the accustomed oaths appointed by Law for the Execution of their offices, under such penalties as the Law of our said Province shall appoint and direct upon refusall or neglect therein. And Wee doe by these presents Grant for us, our Heirs and successors, unto the men and Inhabitants of the said Towne, That yearly and every year upon the said first Tuesday of March, forever, they, the said men and Inhabitants of our said Towne, or the major part of them, shall elect and choose three men, Inhabitants and householders, within our said Towne, to be overseers of the poor and highways, or selectmen for our said Towne, for the year ensuing, with such powers, priviledges and authorities as any overseers or selectmen within our said Province have and enjoy or ought to have and enjoy. And wee doe further by these presents Give and Grant for us, our Heirs and successors, unto the men and inhabitants of the said Towne and their successors, forever, That they shall have and enjoy the use of the Ferry the days of the Fairs of New Castle, aforesaid, forever, to be held there every Wednesday, and one Fair for two dayes, to witt, on the first Tuesday and Wednesdayes of July, forever, together with all issues and profits to the said Market and Fair accrewing or happening, and all liberties and free customs, priviledges and emoluments to the said Market and Fair belonging or appertaining: To have and to hold said Market and Fair with issues and profits and liberties and free customs priviledges and emoluments to the same or either of them accrewing or happening, belonging or appertaining to the said men and Inhabitants of our said Towne of New Castle and their successors, forever.

In testimony whereof Wee have caused the Seal of our Province to be hereunto affixed.

Witness, John Usher Esqr., our Lievetennt. Governor and Commander in Chiefe of our said Province at our said Towne of New Castle, the thirtyeth day of May, in the fifth year of our Reigne, Annoque Domi 1693.

Jn. Usher.

By the Lievt. Governours Command

Theo. Davis Sec'ry.

On May 30, 1693, the British sovereigns, William and Mary, granted a charter for New Castle's independence, freeing it from claims for taxes by Portsmouth. Note that the annual rent to the sovereigns was to be one peppercorn as a nominal rent. This copy preserves the original spelling and punctuation.

CHARTER OF THE TOWN OF NEW CASTLE.

William and Mary, by the Grace of God, of England, Scotland, France, and Ireland, King and Queen, Defenders of the Faith, &c., to all people to whom these presents shall Come Greeting. Know yee that Wee of our especiall Grace, certain knowledge, and meer motion, have Given and Granted And by these presents as farr as in us lyes, Doe give and Grant to our beloved Subjects, Men and Inhabitants, within and upon Great Island, within our Province of New Hampshire, in New England, and the lands to them belonging, Running from a point of Land there on the South side of Saggamores Creek, called Sampson's point, and from thence Southwest by the outside of the fenced land of Saggamores Creek to the head of Aaron Moses field to an old Hemlock Tree by the side of the Road way, and from thence upon the aforesaid Southwest point to the Road way, between Sandy Beach and Greenland, leaving Greenland about three miles to the Westwards soe forwards upon the same point to Hampton Bounds, and then East to the Sea, that the same be aa Towne Corporate by the name of New Castle to the men and Inhabitants thereof forever. And Wee doe these presents Give and Grant unto the said Men and Inhabitants of our towne of New Castle, all and every, the streetes, lanes and highways within the said Towne, for the Publique use and service of the Men and Inhabitants thereof and travellers there, together with full power, lycence and authority to the said men and inhabitants within the said town forever, to establish, appoint, order and direct the establishing, making, laying out, ordering amending and repairing of all streetes, lanes, highways, ferry places and Bridges, in and throughout the said Towne, necessary, needful and convenient for the Men and Inhabitants of the said towne, and for all travellers and passengers there: Provided always that our said Lycence soe as above granted for the establishing, making and laying out of streetes, lanes, highways, ferry places, and Bridges, be not extended or constructed to extend to the taking away of any person or persons Right of Property without his, her, or their consent, or by some knowne law of our Province: To have and to hold and enjoy, all and singular, the premisses aforesaid, to the said Men and Inhabitants of the said Towne of New Castle and their successors forever, Rendering and paying therefore unto us, our heirs and successors, or to such other office or officers as shall be appointed to receive the same yearly, the annual quitt rent or acknowledgement of Owne Peppercorn in the said Towne, on the five and twentieth day of October, yearly, forever. And for the better order, rule and government of the said Towne Wee doe by these presents Grant for us and our successors, unto the men and inhabitants of the said Towne, That yearly and every year upon the first Tuesday of March, forever, they, the said men and inhabitants of our said Towne shall elect and choose by the major part of them, two sufficient and able men, householders in the said Towne, to be Constables to the next Quarter Sessions of the Peace, to be held for the said Province, there to take the accustomed oaths appointed by Law for the Execution of their offices, under such penalties as the Law of our said Province shall appoint and direct upon refusall or neglect therein. And Wee doe by these presents Grant for us, our Heirs and successors, unto the men and Inhabitants of the said Towne, That yearly and every year upon the said first Tuesday of March, forever, they, the said men and Inhabitants of our said Towne, or the major part of them, shall elect and choose three men, Inhabitants and householders, within our said Towne, to be overseers of the poor and highways, or selectmen for our said Towne, for the year ensuing, with such powers, priviledges and authorities as any overseers or selectmen within our said Province have and enjoy or ought to have and enjoy. And wee doe further by these presents Give and Grant for us, our Heirs and successors, unto the men and inhabitants of the said Towne and their successors, forever, That they shall have and enjoy the use of the Ferry the days of the Fairs of New Castle, aforesaid, forever, to be held there every Wednesday, and one Fair for two dayes, to witt, on the first Tuesday and Wednesdayes of July, forever, together with all issues and profits to the said Market and Fair accrewing or happening, and all liberties and free customs, priviledges and emoluments to the said Market and Fair belonging or appertaining: To have and to hold said Market and Fair with issues and profits and liberties and free customs priviledges and emoluments to the same or either of them accrewing or happening, belonging or appertaining to the said men and Inhabitants of our said Towne of New Castle and their successors, forever.

In testimony whereof Wee have caused the Seal ot our Province to be hereunto affixed.

Witness, John Usher Esqr., our Lievetennt. Governor and Commander in Chiefe of our said Province at our said Towne of New Castle, the thirtyeth day of May, in the fifth year of our Reigne, Annoque Domi 1693.

Jn. Usher.

By the Lievt. Governours Command

Theo. Davis Sec'ry.

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